

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Water Fund

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
BEGINNING CASH BALANCE	\$ 57,769	\$ 51,069	\$ 30,390	\$ 48,758
Water Receipts				
Charges for Service	1,866,597	1,939,800	1,781,000	2,055,000
Other	40,686	2,800	2,300	2,000
Total Water Receipts	1,907,283	1,942,600	1,783,300	2,057,000
TOTAL CURRENT RECEIPTS	1,907,283	1,942,600	1,783,300	2,057,000
TOTAL FUNDS AVAILABLE	1,965,052	1,993,669	1,813,690	2,105,758
Water Expenditures				
Wages & Benefits	505,344	508,600	503,000	547,300
Supplies & Minor Equip	288,831	270,900	305,000	301,800
Repair & Maintenance	38,686	35,900	39,000	36,900
Prof & Contractual Serv	335,570	342,200	363,000	350,000
Utility Service	46,592	54,000	54,000	52,000
Mrkt, Print & Advertising	1,387	3,100	2,700	1,600
Dues, Travel & Training	3,506	3,000	2,700	5,500
Rentals/Leases	13,477	7,800	7,500	10,800
Capital Outlay	12,598	60,000	8,000	200,000
Other Financing Uses	623,219	496,300	501,500	506,000
Total Water Expenditures	1,869,210	1,781,800	1,786,400	2,011,900
TOTAL CURRENT EXPENDITURES	1,869,210	1,781,800	1,786,400	2,011,900
NET INCR (DECR) IN CASH BALANCE	38,073	160,800	(3,100)	45,100
GAAP ADJUSTMENT	(65,452)			
ENDING CASH BALANCE	\$ 30,390	\$ 211,869	\$ 27,290	\$ 93,858

CITY OF BRECKENRIDGE**FUND REVENUES BY SOURCE****Water Fund**

WATER FUND REVENUE	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Charges for Service				
4201 Water Sales - Metered	\$ 1,435,480	\$ 1,525,000	\$ 1,380,000	\$ 1,400,000
4202 Water Sales - Raw - at Plant	4,259	16,000	16,000	19,000
4203 Water Sales - SRSUD	-	-	-	140,000
4204 Water Taps	1,650	800	2,000	1,000
4206 Water Sales - TDCJ	156,138	150,000	150,000	155,000
4212 Water Sales High Mesa	4,580	5,000	5,000	5,000
4230 Service Charges	64,365	48,000	33,000	60,000
4231 Water Line Surcharge	200,125	195,000	195,000	275,000
Total Charges for Service	1,866,597	1,939,800	1,781,000	2,055,000
Other				
4720 Interest Income	2,040	2,800	2,300	2,000
4735 Charge Off Account - Bad Debts	7	-	-	-
4736 Cash Over/Short Account	181	-	-	-
4739 Ins. Casualty Loss - Equip	34,938	-	-	-
4742 Non-Revenue Receipts	3,520	-	-	-
4745 Sale of Materials	-	-	-	-
Total Other	40,686	2,800	2,300	2,000
TOTAL WATER FUND REVENUE	\$ 1,907,283	\$ 1,942,600	\$ 1,783,300	\$ 2,057,000

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Fund

Department	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Water & Wastewater Commercial	\$ 91,061	\$ 92,700	\$ 95,200	\$ 88,000	-5.1%
Water Meters	145,193	128,900	127,400	148,700	15.4%
Lake Daniel	5,803	6,000	6,000	11,500	91.7%
Water Treatment	692,986	713,000	735,832	1,022,400	43.4%
Water Distribution	310,948	344,900	299,000	367,100	6.4%
Non-Departmental	622,700	495,000	501,300	421,300	-14.9%
TOTAL EXPENDITURES	\$ 1,868,691	\$ 1,780,500	\$ 1,764,732	\$ 2,059,000	15.6%



Water and Wastewater Commercial**FY 2020-2021**

The City Secretary/Finance Officer is over the Water & Wastewater Commercial Department which is responsible for maintaining the Water Office to bill, collect, and post utility billing revenue.

Goal 1: Leadership and Financial

Objective 1: Maintain and improve accuracy: billings, payments, deposits, fees and charge offs

Objective 2: Focus on customer service to improve customer relations

Objective 3: Continue training, cross-training and professional development

Goal 2: Forward Planning

Objective 1: Create and maintain instruction manuals for each position (SOP's)

Objective 2: Develop staff succession plans

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water & Wastewater Commercial

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	\$ 76,047	\$ 74,900	\$ 77,400	\$ 70,600	-5.7%
Supplies & Minor Equip	9,507	9,000	9,000	9,000	0.0%
Prof & Contractual Serv	4,120	6,100	6,100	6,100	0.0%
Mrkt, Print & Advertising	1,387	2,700	2,700	2,300	-14.8%
TOTAL EXPENDITURES	\$ 91,061	\$ 92,700	\$ 95,200	\$ 88,000	-5.1%

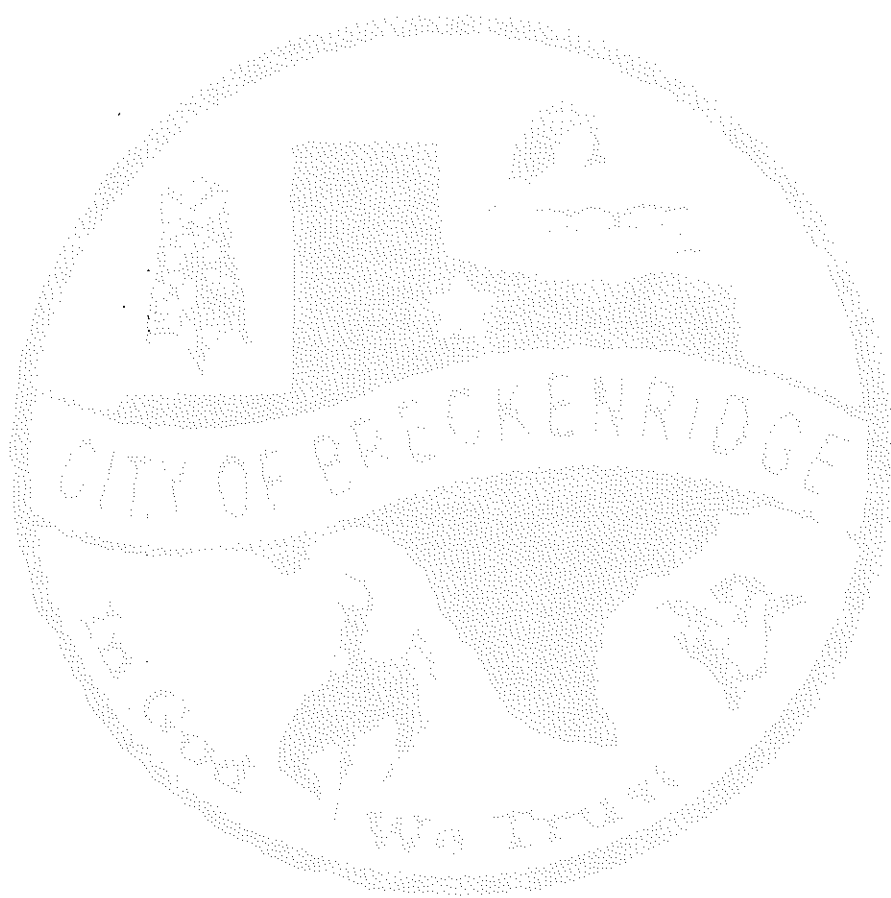
Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
Water Cashier	1	1.5	2	2	33.3%
TOTAL STAFFING	1	2	2.0	2	33.3%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Water & Wastewater Commercial 5-70				
Wages & Benefits				
5105 Regular Salaries	\$ 47,720	\$ 46,600	\$ 48,000	\$ 42,900
5110 Overtime Pay	-	-	-	300
5205 Health Ins - City Portion	18,720	18,800	20,000	20,000
5210 TMRS	4,722	4,400	4,700	3,900
5215 Social Security/Medicare	3,805	3,700	3,700	3,300
5220 Longevity Pay	1,080	1,400	1,000	200
5225 SUTA	-	-	-	-
Total Wages & Benefits	76,047	74,900	77,400	70,600
Supplies & Minor Equip				
5310 Postage for Water Bills	9,211	8,000	8,000	8,000
5333 Minor Equip	296	1,000	1,000	1,000
Total Supplies & Minor Equip	9,507	9,000	9,000	9,000
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	100	100
5519 Equipment Repair by Contract Serv	988	1,000	1,000	1,000
5544 Contractual Services	3,132	5,000	5,000	5,000
Total Prof & Contractual Serv	4,120	6,100	6,100	6,100
Mrkt, Print & Advertising				
5800 Printing & Advertising	221	700	700	300
5802 Water Bills	1,166	2,000	2,000	2,000
Total Mrkt, Print & Advertising	1,387	2,700	2,700	2,300
TOTAL WATER & WASTEWATER COMMERCIAL	\$ 91,061	\$ 92,700	\$ 95,200	\$ 88,000



Water Meters**FY 2020-2021**

The Public Works Director is over the Water Meters Department which is responsible for reading, replacing, installing, and maintaining water meters.

Goal 1: Capital Improvements and Economic Development

- Objective 1: Replace meters with radio-reads in order of books read
- Objective 2: Reduce time spent on meter reading
- Objective 3: Update meter location in GIS system

Goal 2: Forward Planning

- Objective 1: Improve public opinion
- Objective 2: Improve customer service
- Objective 3: Help streamline billing by improving routing

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Meters

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	\$ 64,966	\$ 71,300	\$ 69,900	\$ 71,700	0.6%
Supplies & Minor Equip	66,152	53,800	53,700	68,700	27.7%
Repair & Maintenance	3,793	1,200	1,200	1,200	0.0%
Prof & Contractual Serv	10,230	2,600	2,600	6,600	153.8%
Dues, Travel & Training	52	-	-	500	NA
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 145,193	\$ 128,900	\$ 127,400	\$ 148,700	15.4%

Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
Meter Reader	2	2	2	2	0.0%
TOTAL STAFFING	2	2	2	2	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Water Meters 5-71				
Wages & Benefits				
5105 Regular Salaries	\$ 40,539	\$ 42,900	\$ 42,900	\$ 42,900
5110 Overtime Pay	1,344	2,000	800	1,000
5205 Health Ins - City Portion	16,113	18,800	18,800	20,000
5210 TMRS	3,622	4,000	4,000	4,000
5215 Social Security/Medicare	3,292	3,400	3,300	3,400
5220 Longevity Pay	56	200	100	400
Total Wages & Benefits	64,966	71,300	69,900	71,700
Supplies & Minor Equip				
5323 Special Clothing	319	200	200	1,000
5326 M/V Operating Supplies	5,216	5,500	5,500	5,000
5328 Equip Operating Supplies	814	1,500	1,500	200
5329 Utility Repair Supplies	57,292	45,000	45,000	60,000
5333 Minor Equip	2,511	1,600	1,500	2,500
Total Supplies & Minor Equip	66,152	53,800	53,700	68,700
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	3,610	1,000	1,000	1,000
5407 Equip Repair & Maint Supplies	183	200	200	200
Total Repair & Maintenance	3,793	1,200	1,200	1,200
Prof & Contractual Serv				
5501 Physicals Pre-Employment	845	100	100	100
5518 M/V Repair by Contract	8,281	1,000	1,000	5,000
5519 Equipment Repair by Contract Serv	-	300	300	300
5540 Uniforms & Clothing	1,104	1,200	1,200	1,200
Total Prof & Contractual Serv	10,230	2,600	2,600	6,600
Dues, Travel & Training				
5905 Continuing Education	52	-	-	500
Total Dues, Travel & Training	52	-	-	500
Capital Outlay				
7223 Equipment Purchase	-	-	-	-
Total Capital Outlay	-	-	-	-
TOTAL WATER METERS	\$ 145,193	\$ 128,900	\$ 127,400	\$ 148,700



Lake Daniels**FY 2020-2021**

The Public Works Director is over the Lake Daniels Department which is responsible for maintenance of Lake Daniels, the dam, and the surrounding grounds.

Goal 1: Safety and Security

- Objective 1: Clear brush and trees from dam and below it for control of feral hog problem and maintenance of dam
- Objective 2: Utilize burn plan for control of vegetation
- Objective 3: Repair remaining erosion on inside of spillway
- Objective 4: Replace elevation marker
- Objective 5: Get remaining gate operational, applying for grant money to fund projects for the dam.

Goal 2: Forward Planning

- Objective 1: Stay on top of maintenance of dam

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Lake Daniel

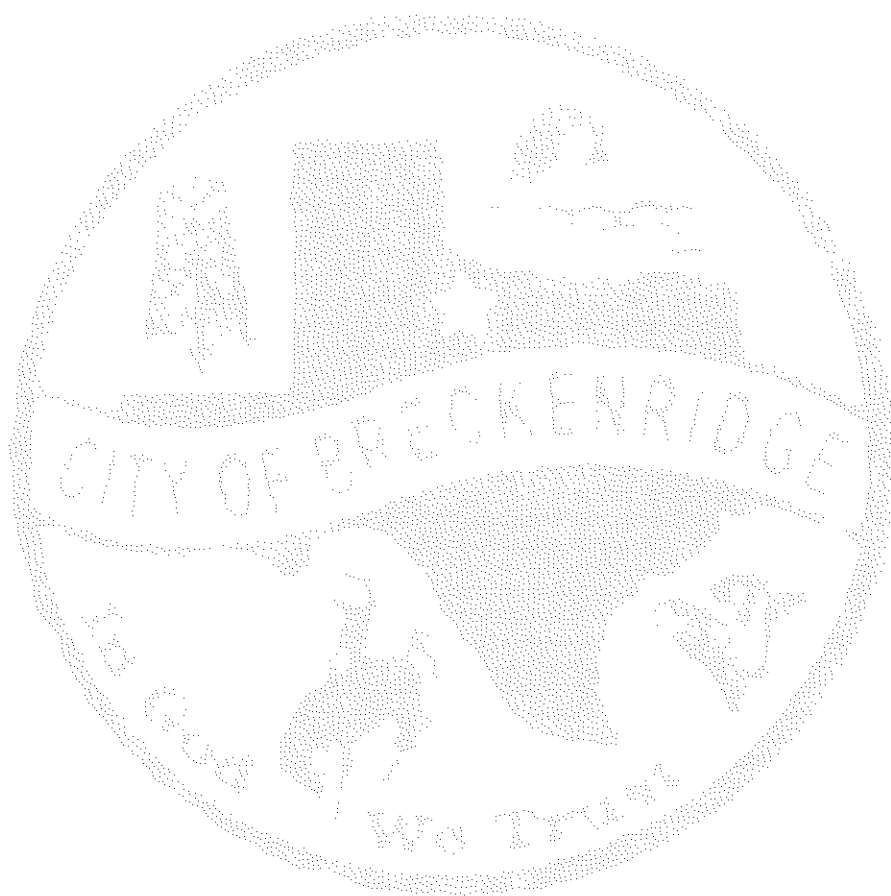
Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Supplies & Minor Equip	-	-	-	5,500	NA
Repair & Maintenance	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Prof & Contractual Serv	5,487	4,600	4,600	4,600	0.0%
Utility Service	316	400	400	400	0.0%
TOTAL EXPENDITURES	\$ 5,803	\$ 6,000	\$ 6,000	\$ 11,500	91.7%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Lake Daniel 5-72				
Supplies & Minor Equip				
5311 Chemicals	\$ -	\$ -	\$ -	\$ 500
5333 Minor Equip	\$ -	\$ -	\$ -	\$ 5,000
Total Supplies & Minor Equip	0.00	0.00	0.00	5,500.00
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Total Repair & Maintenance	-	1,000	1,000	1,000
Prof & Contractual Serv				
5513 Miscellaneous Engineers	3,807	1,000	1,000	1,000
5521 Building & Grounds by Contract	1,680	3,100	3,100	3,100
5527 Dam & Line Repair by Contract	-	500	500	500
Total Prof & Contractual Serv	5,487	4,600	4,600	4,600
Utility Service				
5701 Electricity	316	400	400	400
Total Utility Service	316	400	400	400
TOTAL LAKE DANIEL	\$ 5,803	\$ 6,000	\$ 6,000	\$ 11,500



Water Treatment Plant**FY 2020-2021**

The Public Works Director is over the Water Treatment Department which is responsible for operating and maintaining the Water Treatment Plant and for producing high-quality, potable water to meet state and federal standards for residential and commercial customers within the City's CCN. The plant capacity is 3.4 MGD with average daily consumption at .7 MGD.

Goal 1: Safety and Security

Objective 1: Continue training operators

Goal 2: Leadership and Financial

Objective 1: Continue blending of Lake Daniels water to cut down on cost

Objective 2: Utilize improvements to produce a better product at a better price

Goal 3: Forward Planning

Objective 1: Keep a proactive vision on changing rules and regulations so that we stay in front of changes

Objective 2: Find solution for water treatment to continue blending with Hubbard Creek Lake

Objective 3: Install new meter and backflow device at new water fill station and pump motor in basement

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Treatment

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	\$ 244,701	\$ 230,700	\$ 249,532	\$ 234,500	1.6%
Supplies & Minor Equip	73,887	95,000	80,000	85,800	-9.7%
Repair & Maintenance	32,962	29,700	29,700	29,700	0.0%
Prof & Contractual Serv	298,410	306,000	326,000	435,800	42.4%
Utility Service	40,517	47,400	47,400	47,400	0.0%
Mrkt, Print & Advertising	-	400	-	400	0.0%
Dues, Travel & Training	720	2,000	1,700	2,000	0.0%
Rentals/Leases	1,789	1,800	1,500	1,800	0.0%
Capital Outlay	-	-	-	185,000	NA
TOTAL EXPENDITURES	\$ 692,986	\$ 713,000	\$ 735,832	\$ 1,022,400	43.4%

Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
Operation Supv - Water	1	1	1	1	0.0%
Water Plant Operator	4	4	4	4	0.0%
TOTAL STAFFING	5	5	5	5	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

Water Treatment 5-73	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wages & Benefits				
5105 Regular Salaries	\$ 135,889	\$ 133,800	\$ 138,000	\$ 138,000
5110 Overtime Pay	32,088	16,000	33,000	16,000
5205 Health Ins - City Portion	45,241	47,000	47,000	50,000
5210 TMRS	14,941	13,800	15,000	15,000
5215 Social Security/Medicare	13,491	11,800	13,000	12,000
5220 Longevity Pay	2,428	3,100	2,532	3,500
5221 Certification Pay	623	5,200	1,000	-
Total Wages & Benefits	244,701	230,700	249,532	234,500
Supplies & Minor Equip				
5311 Chemicals	67,953	80,000	65,000	70,000
5319 Janitor Supplies	1,900	2,000	2,000	2,000
5323 Special Clothing	182	200	200	1,000
5326 M/V Operating Supplies	766	800	800	800
5328 Equip Operating Supplies	2,939	2,000	2,000	2,000
5333 Minor Equip	147	10,000	10,000	10,000
Total Supplies & Minor Equip	73,887	95,000	80,000	85,800
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	132	200	200	200
5407 Equip Repair & Maint Supplies	32,755	25,000	25,000	25,000
5408 Building & Grounds Repair	75	4,500	4,500	4,500
Total Repair & Maintenance	32,962	29,700	29,700	29,700
Prof & Contractual Serv				
5501 Physicals Pre-Employment	1,319	100	100	100
5508 State Annual Water Permit	6,480	6,500	6,500	6,500
5510 Contract Lab Work	8,360	10,000	10,000	10,000
5511 Water Tank Inspection	-	1,200	1,200	1,200
5513 Miscellaneous Engineers	3,070	2,000	2,000	20,000
5515 Professional Services	16,790	12,000	12,000	12,000
5518 M/V Repair by Contract	-	200	200	200
5519 Equipment Repair by Contract Serv	5,173	25,000	25,000	25,000
5521 Building & Grounds by Contact	500	500	500	500
5536 WCTMWD Water	242,760	230,000	250,000	350,000
5539 Sludge Disposal	12,525	17,000	17,000	10,000
5540 Uniforms & Clothing	1,133	1,200	1,200	-
5544 Contractual Services	-	-	-	-
5547 Pest Control	300	300	300	300
Total Prof & Contractual Serv	298,410	306,000	326,000	435,800

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Water Treatment 5-73				
Utility Service				
5700 Communications	2,903	2,400	2,400	2,400
5701 Electricity	37,614	45,000	45,000	45,000
Total Utility Service	40,517	47,400	47,400	47,400
Mrkt, Print & Advertising				
5800 Printing & Advertising	-	400	-	400
Total Mrkt, Print & Advertising	-	400	-	400
Dues, Travel & Training				
5905 Continuing Education	720	2,000	1,700	2,000
Total Dues, Travel & Training	720	2,000	1,700	2,000
Rentals/Leases				
7105 Rentals	1,789	1,800	1,500	1,800
Total Rentals/Leases	1,789	1,800	1,500	1,800
Capital Outlay				
7215 Shop & Plant Equip Purchase	-	-	-	35,000
7230 Systems Improvements Purchase	-	-	-	150,000
Total Capital Outlay	-	-	-	185,000
TOTAL WATER TREATMENT	\$ 692,986	\$ 713,000	\$ 735,832	\$ 1,022,400

The Public Works Director is over the Water Distribution Department which is responsible for maintaining the water distribution system throughout the City and in areas adjacent to the City where the City serves customers within the City's CCN.

Goal 1: Safety and Security

Objective 1: Continue training to follow TCEQ rules and regulations

Objective 2: Continuing licensing and training for personnel

Objective 3: Keep staff current on asbestos training

Goal 2: Capital Improvements and Economic Development

Objective 1: Maintain new system and utilize ongoing training

Objective 2: Assist with gathering information for new projects

Objective 3: Start laying new water and sewer lines that have lasted beyond their service life

Goal 3: Forward Planning

Objective 1: Learn to utilize the GIS system

Objective 2: Identify lines that need to be replaced

Objective 3: Start replacing the lines identified, as money becomes available

Objective 4: Continue a preventive maintenance program for motor vehicles and equipment

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Distribution

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	\$ 119,630	\$ 131,700	\$ 131,700	\$ 170,500	29.5%
Supplies & Minor Equip	139,285	113,100	120,500	138,300	22.3%
Repair & Maintenance	1,931	4,000	4,000	5,000	25.0%
Prof & Contractual Serv	17,323	22,900	20,800	19,100	-16.6%
Utility Service	5,759	6,200	7,000	7,200	16.1%
Dues, Travel & Training	2,734	1,000	1,000	3,000	200.0%
Rentals/Leases	11,688	6,000	6,000	9,000	50.0%
Capital Outlay	12,598	60,000	8,000	15,000	-75.0%
TOTAL EXPENDITURES	\$ 310,948	\$ 344,900	\$ 299,000	\$ 367,100	6.4%

Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
Foreman	1	0	0	0	0.0%
Laborer	2	3	3	3	0.0%
TOTAL STAFFING	3	3	3	3	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Water Distribution 5-74				
Wages & Benefits				
5105 Regular Salaries	\$ 59,346	\$ 64,300	\$ 64,300	\$ 75,000
5110 Overtime Pay	25,539	25,000	25,000	45,000
5205 Health Ins - City Portion	23,910	28,200	28,200	30,000
5210 TMRS	5,744	7,500	7,500	11,000
5215 Social Security/Medicare	5,075	6,500	6,500	9,200
5220 Longevity Pay	16	200	200	300
5221 Certification Pay	-	-	-	-
Total Wages & Benefits	119,630	131,700	131,700	170,500
Supplies & Minor Equip				
5311 Chemicals	-	1,600	5,000	6,000
5323 Special Clothing	230	1,000	1,000	1,800
5326 M/V Operating Supplies	4,110	4,500	4,500	4,500
5328 Equip Operating Supplies	10,166	6,000	6,000	6,000
5329 Utility Repair Supplies	121,777	82,000	85,000	100,000
5333 Minor Equip	3,002	18,000	19,000	20,000
Total Supplies & Minor Equip	139,285	113,100	120,500	138,300
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	856	2,000	2,000	2,000
5407 Equip Repair & Maint Supplies	1,075	2,000	2,000	3,000
Total Repair & Maintenance	1,931	4,000	4,000	5,000
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	-	100
5513 Miscellaneous Engineers	-	-	-	-
5518 M/V Repair by Contract	5,517	8,000	6,000	8,000
5519 Equipment Repair by Contract Serv	10,350	10,000	10,000	10,000
5540 Uniforms & Clothing	1,456	1,800	1,800	-
Total Prof & Contractual Serv	17,323	19,900	17,800	18,100
Utility Service				
5701 Electricity	4,000	4,200	5,000	5,000
5711 TDCJ Booster Pump - Electricity	1,636	1,800	1,800	2,000
5712 TDCJ Water Tower - Electricity	123	200	200	200
Total Utility Service	5,759	6,200	7,000	7,200
Dues, Travel & Training				
5905 Continuing Education	2,734	1,000	1,000	3,000
Total Dues, Travel & Training	2,734	1,000	1,000	3,000

CITY OF BRECKENRIDGE**DEPARTMENTAL EXPENDITURES DETAIL****Water Fund 102**

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Water Distribution 5-74				
Rentals/Leases				
7105 Rentals	11,688	6,000	6,000	9,000
Total Rentals/Leases	11,688	6,000	6,000	9,000
Capital Outlay				
7215 Shop & Plant Equip Purchase	12,598	60,000	8,000	15,000
Total Capital Outlay	12,598	60,000	8,000	15,000
TOTAL WATER DISTRIBUTION	\$ 310,948	\$ 341,900	\$ 296,000	\$ 366,100

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Fund Non-Departmental

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Other Expenses	-	-	1,300	1,300	0.0%
Other Financing Uses	622,700	495,000	500,000	420,000	-15.2%
TOTAL EXPENDITURES	\$ 622,700	\$ 495,000	\$ 501,300	\$ 421,300	-14.9%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Non-Departmental 5-90				
Other Expenses				
7601 SUTA Fees	-	-	1,300	1,300
Total Other Expenses	-	-	1,300	1,300
Other Financing Uses				
9000 Budgetary Transfers to General	408,500	400,000	400,000	370,000
9002 Transfer to Trade Days Fund	2,500	-	-	-
9004 Transfer to Equip Replacement	70,000	10,000	10,000	50,000
9005 Transfer to Capital Improvement	141,700	85,000	90,000	-
9006 Transfer to Rev DS-CO 2012 DWSRF	-	-	-	-
9010 Transfer to Rev DS-CO 2017	-	-	-	-
9007 Transfer to Rev DS-GO 2013	-	-	-	-
Total Other Financing Uses	622,700	495,000	500,000	420,000
TOTAL NON-DEPARTMENTAL	\$ 622,700	\$ 495,000	\$ 501,300	\$ 421,300

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Wastewater Fund

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
BEGINNING CASH BALANCE	\$ 41,589	\$ (6,211)	\$ 32,665	\$ 4,815
Wastewater Receipts				
Charges for Service	892,036	951,300	881,300	1,004,800
Other	9,100	250	350	300
Total Wastewater Receipts	901,136	951,550	881,650	1,005,100
TOTAL CURRENT RECEIPTS	901,136	951,550	881,650	1,005,100
TOTAL FUNDS AVAILABLE	942,725	945,339	914,315	1,009,915
Wastewater Fund Expenditures				
Wages & Benefits	209,981	203,600	190,400	226,600
Supplies & Minor Equip	103,464	106,900	106,200	118,200
Repair & Maintenance	12,935	19,800	18,800	19,800
Prof & Contractual Serv	152,010	156,200	150,200	154,950
Utility Service	60,332	72,900	72,900	72,200
Dues, Travel & Training	4,044	6,100	2,500	4,500
Rentals/Leases	15,029	21,000	18,000	10,000
Capital Outlay	35,590	35,000	35,000	-
Other Financing Uses	325,000	315,500	315,500	385,500
Total Wastewater Fund Exp	918,385	937,000	909,500	991,750
TOTAL CURRENT EXPENDITURES	918,385	937,000	909,500	991,750
NET INCR (DECR) IN CASH BALANCE	(17,249)	14,550	(27,850)	13,350
GAAP Adjustment	8,523			
ENDING CASH BALANCE	\$ 32,665	\$ 8,339	\$ 4,815	\$ 18,165

CITY OF BRECKENRIDGE**FUND REVENUES BY SOURCE****Wastewater Fund**

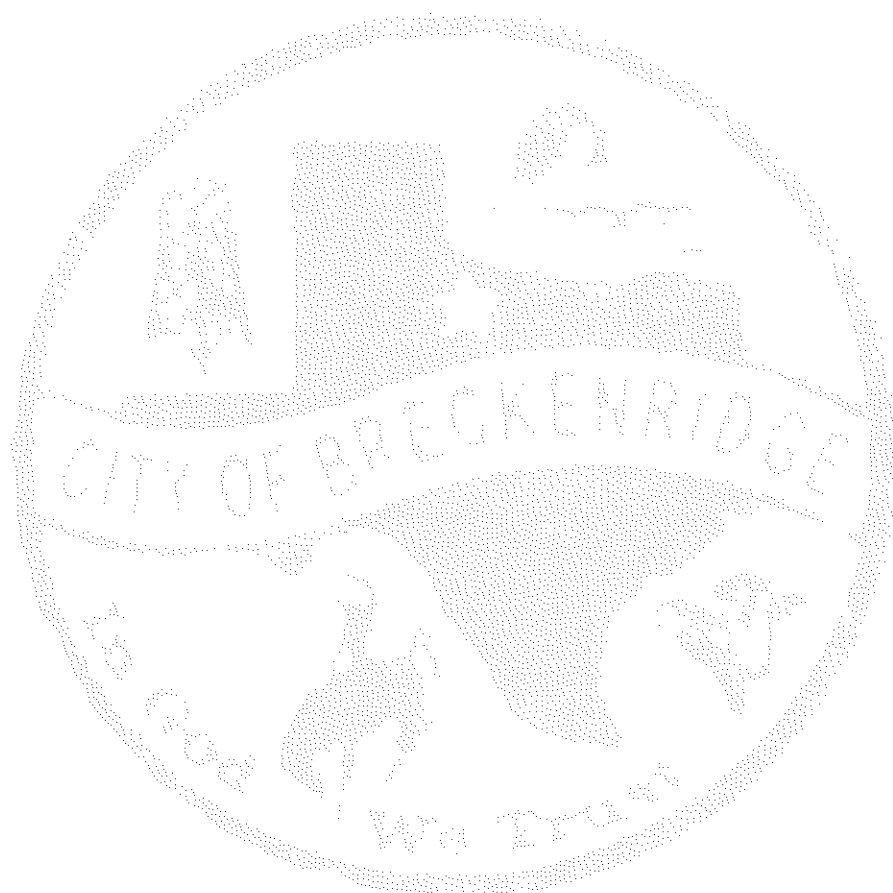
WASTEWATER FUND REVENUE	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Charges for Service				
4207 Waste Water Services - TDCJ	\$ 92,314	\$ 87,000	\$ 87,000	\$ 92,000
4209 Waste Water Services	795,184	860,000	790,000	910,000
4210 Waste Water Taps	3,400	3,500	3,500	2,000
4211 Waste Water Taps - Paving Break	-	-	-	-
4250 Service Charges	1,138	800	800	800
Total Charges for Service	892,036	951,300	881,300	1,004,800
Other				
4720 Interest Income	175	250	250	200
4739 Ins Casualty Loss-Equip	8,925	-	-	-
4742 Non-Revenue Receipts	-	-	100	100
Total Other	9,100	250	350	300
TOTAL WASTEWATER FUND REVENUE	\$ 901,136	\$ 951,550	\$ 881,650	\$ 1,005,100

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Wastewater Fund

Department	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wastewater Collection	\$ 259,210	\$ 283,300	\$ 260,400	\$ 288,500	1.8%
Wastewater Treatment	334,175	338,200	333,600	317,750	-6.0%
Non-Departmental	325,000	315,000	315,500	385,500	22.4%
TOTAL EXPENDITURES	\$ 918,385	\$ 936,500	\$ 909,500	\$ 991,750	5.9%



Wastewater Collection

FY 2020-2021

The Public Works Director is over the Wastewater Collection Department which is responsible for maintaining the sanitary sewer collection system within the City.

Goal 1: Safety and Security

Objective 1: Continue training to follow TCEQ rules and regulations

Objective 2: Continue licensing and training for personnel

Goal 2: Capital Improvements and Economic Development

Objective 1: Maintain system improvements and utilize ongoing training

Objective 2: Assist with gathering information for new projects

Objective 3: Start replacing sewer lines that have stayed beyond service life, as money becomes

Objective 4: Replace pump in lift station 1

Objective 5: Maintain lift stations in proper working order

Goal 3: Forward Planning

Objective 1: Learn to utilize the GIS system

Objective 2: Identify lines that need to be replaced

Objective 3: Start replacing the lines identified, as money becomes available.

Objective 4: Continue monitoring the preventive maintenance program for motor vehicles and equipment

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Wastewater Collection

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	\$ 121,964	\$ 110,400	\$ 100,400	\$ 126,600	14.7%
Supplies & Minor Equip	48,254	62,000	62,200	54,000	-12.9%
Repair & Maintenance	4,715	8,000	7,000	8,000	0.0%
Prof & Contractual Serv	55,452	74,800	68,800	74,200	-0.8%
Utility Service	12,545	15,500	15,500	14,200	-8.4%
Dues, Travel & Training	2,001	3,600	500	2,500	-30.6%
Rentals/Leases	14,279	9,000	6,000	9,000	0.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 259,210	\$ 283,300	\$ 260,400	\$ 288,500	1.8%

Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
Oper Supv - W/WW	0	0	0	0	0.0%
Foreman - W/WW Collection	1	1	1	1	0.0%
Laborer	1	1	1	1	0.0%
TOTAL STAFFING	2	2	2	2	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Wastewater Fund 103

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wastewater Collection 5-76				
Wages & Benefits				
5105 Regular Salaries	\$ 60,293	\$ 52,300	\$ 45,000	\$ 61,000
5110 Overtime Pay	28,174	25,000	20,000	30,000
5205 Health Ins - City Portion	18,720	16,300	18,800	20,000
5210 TMRS	7,977	7,200	7,200	8,200
5215 Social Security/Medicare	6,632	6,100	6,100	7,000
5220 Longevity Pay	168	400	200	400
5221 Certification Pay	-	3,100	3,100	-
5225 SUTA	-	-	-	-
Total Wages & Benefits	121,964	110,400	100,400	126,600
Supplies & Minor Equip				
5311 Chemicals	14,247	22,000	22,000	15,000
5323 Special Clothing	414	1,000	1,200	1,000
5326 M/V Operating Supplies	9,544	8,000	8,000	8,000
5328 Equip Operating Supplies	4,824	5,000	5,000	5,000
5329 Utility Repair Supplies	15,175	20,000	20,000	15,000
5333 Minor Equip	4,050	6,000	6,000	10,000
Total Supplies & Minor Equip	48,254	62,000	62,200	54,000
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	2,285	2,000	1,000	2,000
5407 Equip Repair & Maint Supplies	2,430	6,000	6,000	6,000
Total Repair & Maintenance	4,715	8,000	7,000	8,000
Prof & Contractual Serv				
5501 Physicals Pre-Employment	2,938	200	200	200
5518 M/V Repair by Contract	10,167	10,000	5,000	10,000
5519 Equipment Repair by Contract Serv	16,873	4,000	3,000	4,000
5524 Lift Stations Repair by Contract	7,588	50,000	50,000	50,000
5540 Uniforms & Clothing	753	600	600	-
5544 Contractual Services	17,133	10,000	10,000	10,000
Total Prof & Contractual Serv	55,452	74,800	68,800	74,200
Utility Service				
5701 Electricity	7,637	10,000	10,000	8,000
5713 TDCJ Lift Station - Electricity	4,908	5,500	5,500	6,200
Total Utility Service	12,545	15,500	15,500	14,200
Dues, Travel & Training				
5905 Continuing Education	2,001	3,600	500	2,500
Total Dues, Travel & Training	2,001	3,600	500	2,500

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Wastewater Fund 103

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wastewater Collection 5-76				
Rentals/Leases				
7105 Rentals	14,279	9,000	6,000	9,000
Total Rentals/Leases	14,279	9,000	6,000	9,000
Capital Outlay				
7230 Systems Improvements Purchase	-	-	-	-
Total Capital Outlay	-	-	-	-
TOTAL WASTEWATER COLLECTION	\$ 259,210	\$ 283,300	\$ 260,400	\$ 288,500

Wastewater Treatment Plant**FY 2020-2021**

The Public Works Director is over the Wastewater Treatment Department which is responsible for operating and maintaining the Wastewater Treatment Plant. The City operates five lift stations throughout town and an extended oxidation basin (racetrack) for treatment before discharge. The City is permitted to discharge .95 MGD into Gonzolus Creek currently.

Goal 1: Safety and Security

Objective 1: Continue ensuring operators are trained above the minimum limits

Goal 2: Capital Improvements and Economic Development

Objective 1: Take good notes and add to drawings for Wastewater Treatment Plant project starting this year

Objective 2: Maintain accurate records for 2019 inspection

Goal 3: Forward Planning

Objective 1: Cut excess spending to stay within budget

Objective 2: Get wireless security cameras installed

Objective 3: Revise and replace gates and fence with new Wastewater Treatment Plant project

Objective 4: Cut cost with new lab equipment and get faster lab results for process control

Objective 5: Explore options/prices of chemicals/supplies

Objective 6: Maintain grounds and equipment to TCEQ standards

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Wastewater Treatment

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	\$ 88,017	\$ 93,200	\$ 90,000	\$ 100,000	7.3%
Supplies & Minor Equip	55,210	44,900	44,000	64,200	43.0%
Repair & Maintenance	8,220	11,800	11,800	11,800	0.0%
Prof & Contractual Serv	96,558	81,400	81,400	80,750	-0.8%
Utility Service	47,787	57,400	57,400	58,000	1.0%
Dues, Travel & Training	2,043	2,500	2,000	2,000	-20.0%
Rentals/Leases	750	12,000	12,000	1,000	-91.7%
Capital Outlay	35,590	35,000	35,000	-	-100.0%
TOTAL EXPENDITURES	\$ 334,175	\$ 338,200	\$ 333,600	\$ 317,750	-6.0%

Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
Operation Supv - WW	1	1	1	1	0.0%
Wastewater Plant Operator	0	0.5	1	1	100.0%
TOTAL STAFFING	1	1.50	2	2	33.3%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Wastewater Fund 103

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wastewater Treatment 5-77				
Wages & Benefits				
5105 Regular Salaries	\$ 48,188	\$ 55,200	\$ 50,000	\$ 60,000
5110 Overtime Pay	11,152	8,000	10,000	8,000
5205 Health Ins - City Portion	18,720	18,800	18,800	20,000
5210 TMRS	5,351	5,900	5,900	6,200
5215 Social Security/Medicare	4,494	5,000	5,000	5,300
5220 Longevity Pay	112	300	300	500
5221 Certification Pay	-	-	-	-
Total Wages & Benefits	88,017	93,200	90,000	100,000
Supplies & Minor Equip				
5311 Chemicals	38,223	35,000	35,000	50,000
5319 Janitor Supplies	541	800	800	800
5323 Special Clothing	37	200	300	1,000
5326 M/V Operating Supplies	2,027	2,400	1,400	2,400
5328 Equip Operating Supplies	2,678	2,500	2,500	2,500
5333 Minor Equip	11,704	4,000	4,000	7,500
Total Supplies & Minor Equip	55,210	44,900	44,000	64,200
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	1,119	1,000	1,000	1,000
5407 Equip Repair & Maint Supplies	6,364	10,000	10,000	10,000
5408 Building & Grounds Repair	737	800	800	800
Total Repair & Maintenance	8,220	11,800	11,800	11,800
Prof & Contractual Serv				
5500 Plant Inspection & Permit Fees	7,899	8,000	8,000	8,000
5501 Physicals Pre-Employment	437	100	100	100
5510 Contract Lab Work	10,389	12,000	12,000	12,000
5513 Miscellaneous Engineers	2,678	-	-	-
5518 M/V Repair by Contract	4,912	500	500	500
5519 Equipment Repair by Contract Serv	45,303	25,000	25,000	25,000
5521 Building & Grounds by Contract	4,800	5,000	5,000	5,000
5539 Sludge Disposal	18,175	28,000	28,000	22,000
5540 Uniforms & Clothing	700	1,000	1,000	-
5544 Contractual Services	1,025	1,500	1,500	7,850
5547 Pest Control	240	300	300	300
Total Prof & Contractual Serv	96,558	81,400	81,400	80,750
Utility Service				
5700 Communications	2,806	2,400	2,400	3,000
5701 Electricity	44,981	55,000	55,000	55,000
Total Utility Service	47,787	57,400	57,400	58,000

CITY OF BRECKENRIDGE**DEPARTMENTAL EXPENDITURES DETAIL****Wastewater Fund 103**

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wastewater Treatment 5-77				
Dues, Travel & Training				
5905 Continuing Education	2,043	2,500	2,000	2,000
Total Dues, Travel & Training	2,043	2,500	2,000	2,000
Rentals/Leases				
7105 Rentals	750	12,000	12,000	1,000
Total Rentals/Leases	750	12,000	12,000	1,000
Capital Outlay				
7230 Systems Improvements Purchase	35,590	35,000	35,000	-
7235 Building Purchase	-	-	-	-
Total Capital Outlay	35,590	35,000	35,000	-
TOTAL WASTEWATER TREATMENT	\$ 334,175	\$ 338,200	\$ 333,600	\$ 317,750

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Wastewater Non-Departmental

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Other Expenses	-	-	500	500	0.0%
Other Financing Uses	\$ 325,000	\$ 315,000	\$ 315,000	\$ 385,000	22.2%
TOTAL EXPENDITURES	\$ 325,000	\$ 315,000	\$ 315,500	\$ 385,500	22.4%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Wastewater Fund 103

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Non-Departmental 5-90				
Other Expenses				
7601 SUTA Fees	-	-	500	500
Total Other Expenses	-	-	500	500
Other Financing Uses				
9000 Budgetary Transfers to General	300,000	280,000	280,000	335,000
9002 Transfer to Trade Days Fund	5,000	-	-	-
9004 Transfer to Equip Replacement	20,000	10,000	10,000	50,000
9005 Transfer to Capital Improvements	-	25,000	25,000	-
Total Other Financing Uses	325,000	315,000	315,000	385,000
TOTAL NON-DEPARTMENTAL	\$ 325,000	\$ 315,000	\$ 315,500	\$ 385,500

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Sanitation Fund

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
BEGINNING CASH BALANCE	\$ 40,504	\$ 79,004	\$ 53,193	\$ 85,293
Sanitation Receipts				
Charges for Service	876,686	850,500	845,500	962,500
Other	1,553	1,000	1,000	1,100
Total Sanitation Receipts	878,239	851,500	846,500	963,600
TOTAL CURRENT RECEIPTS	878,239	851,500	846,500	963,600
TOTAL FUNDS AVAILABLE	918,743	930,504	899,693	1,048,893
Sanitation Fund Expenditures				
Wages & Benefits	16,473	18,100	18,100	18,200
Supplies & Minor Equip	298	1,100	1,100	1,100
Repair & Maintenance	829	700	700	600
Prof & Contractual Serv	756,435	792,800	787,800	863,800
Utility Service	1,105	1,300	1,400	1,400
Other Financing Uses	118	5,500	5,300	150,200
Total Sanitation Fund Exp	775,258	819,500	814,400	1,035,300
TOTAL CURRENT EXPENDITURES	775,258	819,500	814,400	1,035,300
NET INCR (DECR) IN CASH BALANCE	102,981	32,000	32,100	(71,700)
GAAP Adjustment	(90,292)			
ENDING CASH BALANCE	\$ 51,577	\$ 111,004	\$ 85,293	\$ 13,593

CITY OF BRECKENRIDGE**FUND REVENUES BY SOURCE****Sanitation Fund**

SANITATION FUND REVENUE	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Charges for Service				
4200 Sanitation Administration Fee	\$ 89,500	\$ 90,000	\$ 85,000	\$ 110,000
4214 Specific Refuse Trash	9,958	10,000	10,000	10,000
4215 Polycart Trash Svc Fees	439,360	425,000	425,000	485,000
4246 Dumpster Trash Svc Fees	6,633	5,500	5,500	5,500
4216 Trash Gate Receipts	-	-	-	-
4217 Chipping Fees	-	-	-	-
Total Charges for Service	545,451	530,500	525,500	610,500
Other				
4720 Interest Income	514	600	600	600
4734 Misc Revenue	1,039	400	400	500
Total Other	1,553	1,000	1,000	1,100
TOTAL SANITATION FUND REVENUE	\$ 547,004	\$ 531,500	\$ 526,500	\$ 611,600

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Sanitation Fund

Department	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Solid Waste Station	\$ 775,140	\$ 814,000	\$ 809,100	\$ 885,100	8.7%
Non-Departmental	-	5,200	5,500	150,300	2790.4%
TOTAL EXPENDITURES	\$ 775,140	\$ 819,200	\$ 814,600	\$ 1,035,400	26.4%



Solid Waste Station**FY 2020-2021**

The Public Works Director is over the Sanitation Department which is responsible for maintaining the Convenience Station where citizens may bring yard waste to be chipped or pay for dumping household waste into 40-yard containers. As the City has no landfill, it contracts with Republic Services for solid waste collection. Funding for the City's clean-up effort comes from this department. A total of 236 sub-standard structures were inventoried in 2012, and the City has developed a Monofill for disposal of these structures. Sixty-two sub-standard structures have been disposed of in the Monofill to date. The program has wide community support and is expected to continue until the problem is abated.

Goal 1: Safety and Security

Objective 1: Police grounds at the start of every work day to keep trash picked up

Objective 2: Keep grounds mowed and weedeated

Goal 3: Capital Improvements and Economic Development

Objective 1: Identify cost of new fence

Goal 4: Forward Planning

Objective 1: Advertise free wood chips

Objective 2: Promote the recycling bin

Objective 3: Monofill: Utilize the monofill and cover debris appropriately

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Sanitation Fund

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	\$ 16,473	\$ 18,100	\$ 18,100	\$ 18,200	0.6%
Supplies & Minor Equip	298	1,100	1,100	1,100	0.0%
Repair & Maintenance	829	700	700	600	-14.3%
Prof & Contractual Serv	756,435	792,800	787,800	863,800	9.0%
Utility Service	1,105	1,300	1,400	1,400	7.7%
TOTAL EXPENDITURES	\$ 775,140	\$ 814,000	\$ 809,100	\$ 885,100	8.7%

Staffing	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Percent Change
Conv Station Gate Attendant	1	0.5	0.7	0.7	40.0%
TOTAL STAFFING	1	0.5	0.7	0.7	40.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Sanitation Fund 104

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Solid Waste Station 5-42				
Wages & Benefits				
5105 Regular Salaries	\$ 15,303	\$ 16,600	\$ 16,600	\$ 16,600
5110 Overtime Pay	-	200	200	300
5205 Health Ins - City Portion	-	-	-	-
5210 TMRS	-	-	-	-
5215 Social Security/Medicare	1,170	1,300	1,300	1,300
5220 Longevity Pay	-	-	-	-
5225 SUTA	-	-	-	-
Total Wages & Benefits	16,473	18,100	18,100	18,200
Supplies & Minor Equip				
5307 Gate House Supplies	313	300	300	300
5311 Chemicals	-	100	100	100
5323 Special Clothing	(86)	100	100	100
5328 Equip Operating Supplies	71	400	400	400
5333 Minor Equip	-	200	200	200
Total Supplies & Minor Equip	298	1,100	1,100	1,100
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	829	400	400	400
5408 Building & Grounds Repair	-	300	300	200
Total Repair & Maintenance	829	700	700	600
Prof & Contractual Serv				
5501 Physicals Pre-Employment	(26)	100	100	100
5519 Equipment Repair by Contract Serv	-	500	500	500
5530 Dumpster Trash Svc Billing	370,314	320,000	370,000	370,000
5531 Polycart Trash Svc Billing	333,762	425,000	335,000	425,000
5532 Convenience Station Charge	1,694	2,000	2,000	2,000
5534 Roll-Off Box Charges	40,536	35,000	70,000	46,000
5540 Uniforms & Clothing	-	200	200	200
5544 Contractual Services	10,155	10,000	10,000	20,000
Total Prof & Contractual Serv	756,435	792,800	787,800	863,800
Utility Service				
5700 Communications	753	800	800	800
5701 Electricity	352	500	600	600
Total Utility Service	1,105	1,300	1,400	1,400
TOTAL SOLID WASTE STATION	\$ 775,140	\$ 814,000	\$ 809,100	\$ 885,100



CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Sanitation Fund 104

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Non-Departmental 5-90				
Other Expenses				
7601 SUTA Fees	-	-	300	300
Total Other Expenses	-	-	300	300
Other Financing Uses				
9004 Transfer to Equip Replacement	-	5,200	5,200	50,000
Total Other Financing Uses	-	5,200	5,200	50,000
TOTAL NON-DEPARTMENTAL	\$ -	\$ 5,200	\$ 5,500	\$ 50,300

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Other Expenses	-	-	300	300	9.0%
Other Financing Uses	\$ -	\$ 5,200	\$ 5,200	\$ 150,000	7.7%
TOTAL EXPENDITURES	\$ -	\$ 5,200	\$ 5,500	\$ 150,300	8.7%

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Trade Days Fund

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
BEGINNING CASH BALANCE	\$ 25,685	\$ 38,685	\$ 40,215	\$ 39,386
Trade Days Receipts				
Charges for Service	390	-	-	-
Other	258	100	400	-
Other Financing Sources	17,751	-	-	-
Total Trade Days Receipts	18,399	100	400	-
TOTAL CURRENT RECEIPTS	18,399	100	400	-
TOTAL FUNDS AVAILABLE	44,084	38,785	40,615	39,386
Expenditures				
Wages & Benefits	-	-	-	-
Supplies & Minor Equip	28	100	100	-
Repair & Maintenance	-	-	-	-
Prof & Contractual Serv	-	-	-	-
Utility Service	1,427	1,200	1,200	1,200
Mrkt, Print & Advertising	2,112	8,000	-	-
Dues, Travel & Training	-	-	-	-
Rentals/Leases	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	3,567	9,300	1,300	1,200
TOTAL CURRENT EXPENDITURES	3,567	9,300	1,300	1,200
NET INCR (DECR) IN CASH BALANCE	14,832	(9,200)	(900)	(1,200)
GAAP Adjustment	(507)			
ENDING CASH BALANCE	\$ 40,215	\$ 29,485	\$ 39,315	\$ 38,186

CITY OF BRECKENRIDGE

FUND REVENUES BY SOURCE

Trade Days Fund

TRADE DAYS FUND REVENUE	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Charges for Service				
4237 Outdoor Lots Trade Days	\$ -	\$ -	\$ -	\$ -
4238 Outdoor Lots Food Trade Days	-	-	-	-
4239 Trade Barn 1 Lots	90	-	-	-
4240 RV Spaces	300	-	-	-
4241 Trade Barn Parking	-	-	-	-
4242 Public Parking	-	-	-	-
4243 Outdoor Lot - Water & Elect.	-	-	-	-
4245 Barnyard Lots	-	-	-	-
Total Charges for Service	390	-	-	-
Other				
4720 Interest Income	258	100	400	-
Total Other	258	100	400	-
Other Financing Sources				
4909 Transfer from Water Fund	2,500	-	-	-
4910 Transfer from Waste Water	5,000	-	-	-
4912 Transfer from General Fund	10,251	-	-	-
Total Other Financing Sources	17,751	-	-	-
TOTAL TRADE DAYS FUND RECEIPTS	\$ 18,399	\$ 100	\$ 400	\$ -

Trade Days**FY 2020-2021**

The Public Services Director is over the Breck Trade Days Department which is responsible for maintaining the Breck Trade Days grounds and hosting the monthly events. Breck Trade Days was established in 2014-15 for the purpose of "driving traffic to the community" and to provide additional economic opportunities.

Goal 1: Leadership and Financial

Objective 1: Review Trade Days master plan

Objective 2: Review operational rules for vendors, shoppers, staff and services

Objective 3: Review marketing/advertising plan

Goal 2: Capital Improvement and Economic Development

Objective 1: Locate/obtain vendors

Goal 3: Forward Planning

Objective 1: Identify other uses for Trade Days grounds and facilities

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Trade Days Fund

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Minor Equip	28	100	29	-	-100.0%
Repair & Maintenance	-	-	-	-	0.0%
Prof & Contractual Serv	-	-	-	-	0.0%
Utility Service	1,222	1,200	1,200	1,200	0.0%
Mrkt, Print & Advertising	2,112	8,000	-	-	-100.0%
Dues, Travel & Training	-	-	-	-	0.0%
Rentals/Leases	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 3,362	\$ 9,300	\$ 1,229	\$ 1,200	-87.1%

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Trade Days Fund

Department	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021	Percent Change
Trade Days Funds	\$ 3,362	\$ 9,300	\$ 1,229	\$ 1,200	-87.1%
TOTAL EXPENDITURES	\$ 3,362	\$ 9,300	\$ 1,229	\$ 1,200	-87.1%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Trade Days Fund 132

Trade Days 5-30	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Wages & Benefits				
5105 Regular Salaries	\$ -	\$ -	\$ -	\$ -
5110 Overtime Pay	-	-	-	-
5215 Social Security/Medicare	-	-	-	-
Total Wages & Benefits	-	-	-	-
Supplies & Minor Equip				
5318 Coffee Room Supplies	25	100	-	-
5319 Janitor Supplies	-	-	-	-
5323 Special Clothing	-	-	-	-
5328 Equip Operating Supplies	3	-	-	-
5333 Minor Equip	-	-	29	-
Total Supplies & Minor Equip	28	100	29	-
Repair & Maintenance				
5408 Building & Grounds Repair	-	-	-	-
5521 Building & Grounds by Contract	-	-	-	-
Total Repair & Maintenance	-	-	-	-
Prof & Contractual Serv				
5540 Uniforms & Clothing	-	-	-	-
5544 Contractual Services	-	-	-	-
Total Prof & Contractual Serv	-	-	-	-
Utility Service				
5700 Communications	1,222	1,200	1,200	1,200
5701 Electricity	-	-	-	-
Total Utility Service	1,222	1,200	1,200	1,200
Mrkt, Print & Advertising				
5800 Printing & Advertising	2,112	8,000	-	-
Total Mrkt, Print & Advertising	2,112	8,000	-	-
Dues, Travel & Training				
5905 Continuing Education	-	-	-	-
Total Dues, Travel & Training	-	-	-	-
Rentals/Leases				
6210 Equip Repair by Contract	-	-	-	-
7105 Rentals	-	-	-	-
Total Rentals/Leases	-	-	-	-
Capital Outlay				
7215 Shop & Plant Equip Purchase	-	-	-	-
Total Capital Outlay	-	-	-	-
TOTAL TRADE DAYS	\$ 3,362	\$ 9,300	\$ 1,229	\$ 1,200

CITY OF BRECKENRIDGE**SUMMARY OF RECEIPTS AND EXPENDITURES****General Debt Service Fund 198**

Governments set aside resources to meet current and future debt service requirements on long-term debt. The City of Breckenridge debt policy is to retain not less than the average annual debt service of outstanding debt after annual debt payments. Currently General Debt Service Fund reserves are \$1,338. Because all bonded debt of the City is cross-pledged with property taxes and utility revenues, general obligation debt and utility debt are combined into one debt service fund allowing the City some flexibility in paying the debt; therefore, operations have been less affected by additional debt requirements. Maintenance costs will decrease on particular projects as a result of replacing old water lines, repairing and replacing Water Treatment Plant worn infrastructure, and repairing and replacing worn Wastewater Treatment Plant infrastructure, but maintenance savings will be shifted to remaining infrastructure needs.

Article XI, Section 5, of the Texas State Constitution limits the City's maximum ad valorem tax rate to \$2.50 per \$100 valuation. The 2020 total tax rate is \$1.12229 with a debt service rate of \$.28394 per \$100 valuation. Total long-term debt to be serviced by the General Debt Service Fund is now \$9,187,000. The City's current bond rating was upgraded to A+ Stable with Standard & Poors in 2013.

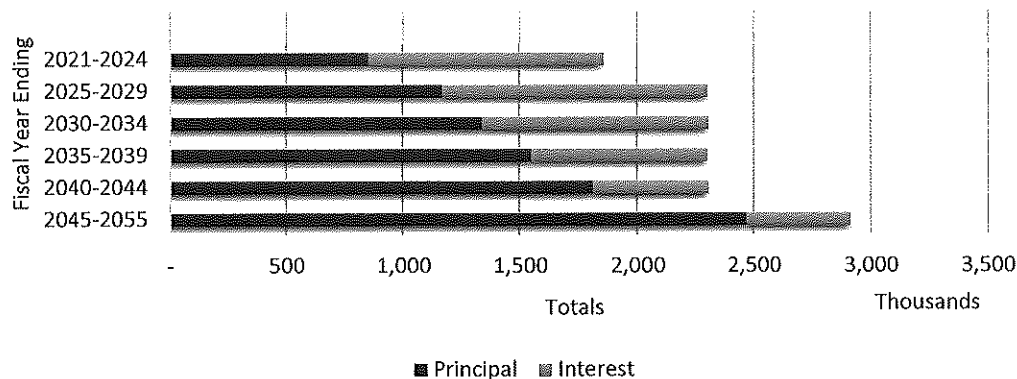
	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
BEGINNING CASH BALANCE	\$ 1,156,855	\$ 1,257,813	\$ 1,301,772	\$ 1,488,972
REVENUE				
Receipts				
00 4005 Current Taxes	431,158	431,158	428,200	334,000
00 4007 Delinquent Taxes	102,768	130,000	79,300	150,000
00 4720 Interest	10,904	5,000	9,600	2,000
Total Receipts	544,830	566,158	517,100	486,000
TOTAL CURRENT REVENUE	544,830	566,158	517,100	486,000
TOTAL FUNDS AVAILABLE	1,701,685	1,823,971	1,818,872	1,974,972
EXPENDITURES				
Non-Departmental				
68 7301 Bond Retirement Principal	194,000	194,000	197,000	208,000
68 7610 Interest Expense	201,440	266,000	128,800	258,593
68 7612 Other Admin & Pub Costs	4,473	5,200	4,100	5,200
Total Non-Departmental	399,913	465,200	329,900	471,793
TOTAL EXPENDITURES	399,913	465,200	329,900	471,793
ENDING CASH BALANCE	\$ 1,301,772	\$ 1,358,771	\$ 1,488,972	\$ 1,503,179

CITY OF BRECKENRIDGE**GENERAL DEBT SERVICE FUND***Statement of Bonded Indebtedness*

ISSUE DATE	TITLE & PURPOSE	Yrs .	ORIGINAL ISSUE AMOUNT	RETIRED IN PREVIOUS YEARS	DEBT BALANCE 10/01/20	DEBT BALANCE 09/30/21
2012	Combination Tax and Revenue Certificates of Obligation 0.19 - 2.27% - Water Plant & System Impvts	32	\$ 1,680,000	\$ 270,000	\$ 1,410,000	\$ 1,360,000
2013	Combination Tax and Revenue Certificates of Obligation 0.25 - 2.27% - Water Plant & System Impvts	32	840,000	150,000	690,000	665,000
2014	Combination Tax & Revenue Certificates of Obligation .35%-4.30% - Water Plant & System Impvts	32	2,380,000	250,000	2,130,000	2,075,000
2017B	Combination Tax & Revenue Certificates of Obligation 2.75% - Parks/Lindsey Streets	40	4,262,000	126,000	4,136,000	4,071,000
2017A	Combination Tax and Revenue Certificates of Obligation 2.75% - Parks/Lindsey Water, Sewer	40	846,000	25,000	821,000	808,000
TOTAL			\$ 10,008,000	\$ 821,000	\$ 9,187,000	\$ 8,979,000

FISCAL YEAR ENDING 09-30	PRINCIPAL	INTEREST	TOTAL
2021	208,000	258,593	466,593
2022	210,000	254,139	464,139
2023	213,000	249,360	462,360
2024	220,000	244,237	464,237
2025	222,000	238,815	460,815
2026	225,000	233,192	458,192
2027	232,000	227,275	459,275
2028	240,000	221,030	461,030
2029	247,000	214,453	461,453
2030	251,000	207,600	458,600
2031	258,000	200,481	458,481
2032	266,000	193,079	459,079
2033	279,000	185,314	464,314
2034	287,000	177,136	464,136
2035	290,000	168,693	458,693
2036	299,000	159,973	458,973
2037	311,000	150,821	461,821
2038	320,000	141,268	461,268
2039	328,000	131,352	459,352
2040	342,000	121,033	463,033
2041	355,000	110,247	465,247
2042	359,000	99,176	458,176
2043	369,000	87,855	456,855
2044	387,000	76,043	463,043
2045-2055	2,469,000	444,613	2,913,613
TOTAL	\$ 9,187,000	\$ 4,795,778	\$ 13,982,778

General Debt Service Fund



CITY OF BRECKENRIDGE**CERTIFICATES OF OBLIGATION, 2012 SERIES***Schedule of Requirements Oct 1, 2020 to Maturity*

FISCAL YEAR ENDING 09-30	PRINCIPAL	INTEREST	TOTAL
2021	50,000	26,712	76,712
2022	50,000	26,169	76,169
2023	50,000	25,544	75,544
2024	50,000	24,864	74,864
2025	50,000	24,144	74,144
2026	50,000	23,387	73,387
2027	50,000	22,597	72,597
2028	55,000	21,735	76,735
2029	55,000	20,800	75,800
2030	55,000	19,832	74,832
2031	55,000	18,831	73,831
2032	55,000	17,797	72,797
2033	60,000	16,678	76,678
2034	60,000	15,469	75,469
2035	60,000	14,218	74,218
2036	60,000	12,928	72,928
2037	65,000	11,552	76,552
2038	65,000	10,106	75,106
2039	65,000	8,653	73,653
2040	65,000	7,194	72,194
2041	70,000	5,672	75,672
2042	70,000	4,086	74,086
2043	70,000	2,497	72,497
2044	75,000	851	75,851
TOTAL	<u>\$ 1,410,000</u>	<u>\$ 382,316</u>	<u>\$ 1,792,316</u>

Original Issue: \$1,680,000 (\$2.4M w/ \$700K Grant)
 Original Purpose: Water Plant & System Improvements
 Paying Dates: 3/15 & 9/15
 Dated: 12/06/12
 Rate: 0.19% - 2.27%
 Term: 32 yr.
 Paying Agent: State of Texas Water District Board - DWSRF
 Pledging: Cross-Pledged - Ad Valorem Taxes & Water & Sewer Revenues

CITY OF BRECKENRIDGE**CERTIFICATES OF OBLIGATION, 2013 SERIES***Schedule of Requirements Oct 1, 2020 to Maturity*

FISCAL YEAR ENDING 09-30	PRINCIPAL	INTEREST	TOTAL
2021	25,000	12,798	37,798
2022	25,000	12,569	37,569
2023	25,000	12,288	37,288
2024	25,000	11,965	36,965
2025	25,000	11,615	36,615
2026	25,000	11,240	36,240
2027	25,000	10,843	35,843
2028	25,000	10,427	35,427
2029	25,000	9,994	34,994
2030	25,000	9,548	34,548
2031	25,000	9,090	34,090
2032	30,000	8,576	38,576
2033	30,000	8,003	38,003
2034	30,000	7,415	37,415
2035	30,000	6,812	36,812
2036	30,000	6,197	36,197
2037	30,000	5,570	35,570
2038	30,000	4,931	34,931
2039	30,000	4,278	34,278
2040	35,000	3,558	38,558
2041	35,000	2,774	37,774
2042	35,000	1,985	36,985
2043	35,000	1,192	36,192
2044	35,000	397	35,397
TOTAL	\$ 690,000	\$ 184,065	\$ 874,065

Original Issue: \$840,000 (\$1,193,461 w/ \$353,461 Grant)
 Original Purpose: Wastewater Plant & System Improvements
 Paying Dates: 3/15 & 9/15
 Dated: 41375
 Rate: 0.25% - 2.27%
 Term: 32 yr.
 Paying Agent: State of Texas Water District Board - CWSRF
 Pledging: Cross-Pledged - Ad Valorem Taxes & Water & Sewer Revenues

CITY OF BRECKENRIDGE**CERTIFICATES OF OBLIGATION, 2014 SERIES***Schedule of Requirements Oct 1, 2020 to Maturity*

FISCAL YEAR ENDING 09-30	PRINCIPAL	INTEREST	TOTAL
2021	55,000	83,847	138,847
2022	55,000	82,337	137,337
2023	55,000	80,707	135,707
2024	60,000	78,893	138,893
2025	60,000	76,910	136,910
2026	60,000	74,852	134,852
2027	65,000	72,625	137,625
2028	65,000	70,227	135,227
2029	70,000	67,661	137,661
2030	70,000	64,945	134,945
2031	75,000	62,091	137,091
2032	75,000	59,106	134,106
2033	80,000	55,994	135,994
2034	85,000	52,652	137,652
2035	85,000	49,184	134,184
2036	90,000	45,583	135,583
2037	95,000	41,739	136,739
2038	100,000	37,654	137,654
2039	105,000	33,323	138,323
2040	110,000	28,754	138,754
2041	115,000	23,950	138,950
2042	115,000	19,022	134,022
2043	120,000	13,975	133,975
2044	130,000	8,600	138,600
2045	135,000	2,904	137,904
TOTAL	<u>\$ 2,130,000</u>	<u>\$ 1,287,535</u>	<u>\$ 3,417,535</u>

Original Issue: \$2,380,000
 Original Purpose: Water Plant, Lake Daniels, & System Improvements
 Paying Dates: 3/15 & 9/15
 Dated: 02/13/14
 Rate: 0.35% - 4.30%
 Term: 32 yr.
 Paying Agent: State of Texas Water District Board - Emergency DWSRF
 Pledging: Cross-Pledged - Ad Valorem Taxes & Water & Sewer Revenues

CITY OF BRECKENRIDGE**CERTIFICATES OF OBLIGATION, 2017B SERIES***Schedule of Requirements Oct 1, 2020 to Maturity*

FISCAL YEAR ENDING 09-30	PRINCIPAL	INTEREST	TOTAL
2021	65,000	112,839	177,839
2022	67,000	111,024	178,024
2023	69,000	109,153	178,153
2024	71,000	107,231	178,231
2025	73,000	105,248	178,248
2026	75,000	103,213	178,213
2027	77,000	101,123	178,123
2028	79,000	98,980	177,980
2029	81,000	96,777	177,777
2030	84,000	94,508	178,508
2031	86,000	92,170	178,170
2032	88,000	89,781	177,781
2033	91,000	87,316	178,316
2034	93,000	84,786	177,786
2035	96,000	82,187	178,187
2036	99,000	79,509	178,509
2037	101,000	76,755	177,755
2038	104,000	73,936	177,936
2039	107,000	71,034	178,034
2040	110,000	68,054	178,054
2041	113,000	64,983	177,983
2042	116,000	61,834	177,834
2043	120,000	58,589	178,589
2044	123,000	55,252	178,252
2045-2057	1,948,000	368,627	2,316,627
TOTAL	\$ 4,136,000	\$ 2,454,909	\$ 6,590,909

Original Issue: \$4,262,000
 Original Purpose: Parks/Lindsey Streets - Streets & Drainage
 Paying Dates: 3/15 & 9/15
 Dated: 09/15/18
 Rate: 2.75%
 Term: 40 yr.
 Paying Agent: USDA - Rural Development
 Pledging: Cross-Pledged - Ad Valorem Taxes & Water & Sewer Revenues

CITY OF BRECKENRIDGE

CERTIFICATES OF OBLIGATION, 2017A SERIES

Schedule of Requirements Oct 1, 2020 to Maturity

FISCAL YEAR ENDING 09-30	PRINCIPAL	INTEREST	TOTAL
2021	13,000	22,397	35,397
2022	13,000	22,040	35,040
2023	14,000	21,668	35,668
2024	14,000	21,284	35,284
2025	14,000	20,898	34,898
2026	15,000	20,500	35,500
2027	15,000	20,087	35,087
2028	16,000	19,661	35,661
2029	16,000	19,221	35,221
2030	17,000	18,767	35,767
2031	17,000	18,299	35,299
2032	18,000	17,819	35,819
2033	18,000	17,323	35,323
2034	19,000	16,814	35,814
2035	19,000	16,292	35,292
2036	20,000	15,756	35,756
2037	20,000	15,205	35,205
2038	21,000	14,641	35,641
2039	21,000	14,064	35,064
2040	22,000	13,473	35,473
2041	22,000	12,868	34,868
2042	23,000	12,249	35,249
2043	24,000	11,602	35,602
2044	24,000	10,943	34,943
2045-2057	386,000	73,082	459,082
TOTAL	\$ 821,000	\$ 486,953	\$ 1,307,953

Original Issue: \$846,000 (\$1,204,000 w/ \$358,000 Grant)
 Original Purpose: Parks/Lindsey Streets - Water, Sewer
 Paying Dates: 3/15 & 9/15
 Dated: 09/15/18
 Rate: 2.75%
 Term: 40 yr.
 Paying Agent: USDA - Rural Development
 Pledging: Cross-Pledged - Ad Valorem Taxes & Water & Sewer Revenues

CITY OF BRECKENRIDGE**SUMMARY OF RECEIPTS AND EXPENDITURES****Capital Improvements Project Fund 197**

The Capital Improvements Project Fund accounts for the resources used for the construction and acquisition of capital facilities by the City.

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
BEGINNING FUND BALANCE	\$ 1,028,680	\$ 33,180	\$ 281,160	\$ 18,160
REVENUE				
Receipts				
00 4650 Cap Grants & Contributions	375,325	-	1,274,400	-
00 4701 Parks St Project	3,484,000	-	351,900	-
00 4720 Interest Income	4,790	-	1,100	-
Total Receipts	3,864,115	-	1,627,400	-
Transfers In				
00 4909 Transfer from Water Fund	141,700	85,000	90,000	-
00 4910 Transfer from Waste Water Fund	-	25,000	25,000	-
00 4912 Transfer from General Fund	-	-	-	-
Total Transfers In	141,700	110,000	115,000	-
TOTAL CAPITAL IMPVT PROJECT REV	4,005,815	110,000	1,742,400	-
TOTAL FUNDS AVAILABLE	5,034,495	143,180	2,023,560	18,160
EXPENDITURES				
Non-Departmental				
74 7243 CDBG - Robert Street Project	44,300	-	285,800	-
74 7244 Hwy 180 East Project	29,859	-	-	-
74 7248 Parks St Project	3,524,220	-	515,100	-
74 7250 Hwy 183 North Project	142,715	51,300	1,107,700	-
76 7249 Hwy 183 South Project	35,501	-	-	-
77 7245 WWTP-CWSRF Project	818,254	-	96,800	-
Total Non-Departmental	4,594,849	51,300	2,005,400	-
Transfers Out				
74 9011 Trnsfr to Water Fund	-	-	-	-
Total Transfers Out	-	-	-	-
TOTAL CAPITAL IMPVT PROJECT EXP	4,594,849	51,300	2,005,400	-
GAAP ADJUSTMENT	(158,486)			
ENDING FUND BALANCE	\$ 281,160	\$ 91,880	\$ 18,160	\$ 18,160

Capital Improvements Project Fund 197

ANTICIPATED ADDITIONAL EXPENDITURES AS A RESULT OF CAPITAL EXPENDITURE

	Estimated 2017-2018	Projected 2018-2019	Projected 2019-2020	Projected 2020-2021
74 7243 CDBG - Robert Street Project				
Labor	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
74 7248 Parks St Project				
Labor	-	-	-	-
Equipment	-	-	-	-
74 7250 Hwy 183 North Project				
Labor	-	-	-	-
Equipment	-	-	-	-
76 7249 Hwy 183 South Project				
Labor	-	-	-	-
Equipment	-	-	-	-
Total Impact	\$ -	\$ -	\$ -	\$ -

* No additional operational expenditures will be required in 2020-21 as a result of capital expenditures on these projects.

City of Breckernridge
Schedule of Projects (MAY 2019)

Projects	2020												2021											
	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
TxDOT - Hwy 183 (North) WW Utility Relocation Proj.																								
Design																								
Construction																								
TxDOT - Hwy 183 (North) Water Utility Relocation Proj.																								
Design																								
Construction																								

Design

Construction

Design
Construction

Completed in 2019-2020
 Parks Street (Additional Work)
 Prison Elevated Storage Tank Rehabilitation CDBG Water Line Improvement
Potential Projects
 TWDB CWSRF Funded Wastewater Improvements Rehab of Clearwell and EST's

CITY OF BRECKENRIDGE**SUMMARY OF RECEIPTS AND EXPENDITURES****Street Maint. Sales Tax Fund 113**

The Street Maintenance Sales Tax Fund accounts for the 1/4 cent sales tax collections and expenditures for street maintenance.

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
BEGINNING FUND BALANCE	\$ 436,014	\$ 622,514	\$ 519,543	\$ 470,443
REVENUE				
Receipts				
00 4030 Street Maint. Sales Tax	218,886	220,000	220,000	220,000
00 4720 Interest Income	3,814	1,500	3,500	1,500
Total Receipts	222,700	221,500	223,500	221,500
TOTAL STREET MAINT. SALES TAX REV	222,700	221,500	223,500	221,500
TOTAL FUNDS AVAILABLE	658,714	844,014	743,043	691,943
EXPENDITURES				
Repair & Maintenance Supplies				
84 5330 Street Maint Supplies	134,965	35,000	200,000	200,000
Total R & M Supplies	134,965	35,000	200,000	200,000
Transfers Out				
90 9004 Trnsfr to Equipment Replacement Fund	-	-	72,600	-
Total Transfers Out	-	-	72,600	-
TOTAL STREET MAINT. SALES TAX EXP	134,965	35,000	272,600	200,000
GAAP ADJUSTMENT	(4,206)			
ENDING FUND BALANCE	\$ 519,543	\$ 809,014	\$ 470,443	\$ 491,943

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Equipment Replacement Fund 111

The Equipment Replacement Fund is an Internal Service Fund established to accumulate sufficient resources to replace vehicles and equipment that are worn or uneconomical to repair. Facilitation of long-range planning, replacement decisions and budgeting are benefits of this program. Funding is based on depreciation schedules developed for each fund.

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
BEGINNING FUND BALANCE	\$ 144,180	\$ 128,602	\$ 128,681	\$ 121,281
Grants/Intergovernmental				
00 4650 Capital Grants & Contribution	-	-	-	-
Total Grants/Intergovernmental	-	-	-	-
Other				
00 4720 Interest Income	807	500	900	500
Total Other	807	500	900	500
Receipts				
00 4705 Other Resources - Cap Lease	-	-	-	-
00 4739 Ins. Casualty Loss-Equip	-	-	-	-
00 4744 Sale of Equipment	78,861	80,000	-	-
Total Receipts	78,861	80,000	-	-
Transfers In				
00 4909 From Water Fund	70,000	10,000	10,000	50,000
00 4910 From Wastewater Fund	20,000	10,000	10,000	50,000
00 4911 From Sanitation Fund	5,200	5,200	5,200	50,000
00 4912 From General Fund	-	20,000	20,000	25,000
00 4916 From Street Sales Tax Fund	-	-	72,600	-
Total Transfers In	95,200	45,200	117,800	175,000
TOTAL CURRENT RECEIPTS	174,868	125,700	118,700	175,500
TOTAL FUNDS AVAILABLE	319,048	254,302	247,381	296,781
Expenditures				
Motor Vehicles	190,367	80,000	39,500	66,800
Heavy Equipment	-	106,600	86,600	130,000
Total Expenditures	190,367	186,600	126,100	196,800
TOTAL CURRENT EXPENDITURES	190,367	186,600	126,100	196,800
ENDING FUND BALANCE	\$ 128,681	\$ 67,702	\$ 121,281	\$ 99,981

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Equipment Replacement Fund 111

Expenditures	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
Motor vehicles				
14 7220 Public Works	-	-	-	-
20 7220 Police	61,711	40,000	29,500	43,000
25 7225 Fire	78,960	-	-	23,800
43 7220 Streets	27,802	-	-	-
71 7220 Meter Reading	21,894	-	-	-
74 7220 Water Distribution	-	40,000	-	-
76 7220 Wastewater Collection	-	-	10,000	-
Total Motor Vehicles	190,367	80,000	39,500	66,800
Heavy Equipment				
33 7223 Parks	-	14,000	14,000	-
43 7225 Streets	-	72,600	72,600	-
74 7225 Water Distribution	-	-	-	70,000
76 7225 Wastewater Collection	-	20,000	-	60,000
Total Equipment	-	106,600	86,600	130,000
TOTAL EXPENDITURES	\$ 190,367	\$ 186,600	\$ 126,100	\$ 196,800

CITY OF BRECKENRIDGE
Lease Purchase Schedule

Current Lease Purchase Requirements

ISSUE		CURRENT REQUIREMENTS			DEBT	DEBT
DATE	TITLE and PURPOSE	PRINCIPAL	INTEREST	TOTAL	BALANCE	BALANCE
					10/01/20	09/30/21
Revenue Lease Purchase Debt						
2015	Fire Truck	\$ 20,224	\$ 3,496	\$ 23,720	\$ 107,888	\$ 87,664
2019	Police Cars	27,754	1,619	29,373	\$ 27,754	\$ 29,373
2019	Police Truck	12,472	728	13,200	\$ 12,472	\$ 13,200
Total Rev Lease Purchase Debt		\$ 60,450	\$ 5,843	\$ 66,293	\$ 148,114	\$ 130,237
Total Budgeted Requirements		60,450	\$ 5,843	\$ 66,293		
TOTAL LEASE PURCHASE DEBT OUTSTANDING					\$ 148,114	\$ 130,237

2015 FIRE TRUCK

FISCAL YEAR ENDING 09-30	PRINCIPAL	INTEREST	TOTAL
2021	\$ 20,224	\$ 3,496	\$ 23,720
2022	20,879	2,841	23,720
2023	21,556	2,164	23,720
2024	22,254	1,466	23,720
2025	22,975	745	23,720
TOTAL	\$ 107,888	\$ 10,712	\$ 118,600

Original Issue: \$199,876 @ Fixed Payment, 10 years, Community FNB
 Original Purpose: Lease/Purchase of 2015 Ferrara Pumper Truck

2019 POLICE CARS

	PRINCIPAL	INTEREST	TOTAL
2021	\$ 27,754	\$ 1,619	\$ 29,373
TOTAL	\$ 27,754	\$ 1,619	\$ 29,373

Original Issue: \$83,350.10 @ Fixed Payment, 3 years, Americredit Financials Services, Inc
 Original Purpose: Lease/Purchase of two 2019 Chevy Tahoes

2019 POLICE TRUCK

	PRINCIPAL	INTEREST	TOTAL
2021	\$ 12,472	\$ 728	\$ 13,200
TOTAL	\$ 12,472	\$ 728	\$ 13,200

Original Issue: \$37,456.35 @ Fixed Payment, 3 years, Americredit Financials Services, Inc
 Original Purpose: Lease/Purchase of one 2019 Chevy Silverado Pickup

CITY OF BRECKENRIDGE**SUMMARY OF RECEIPTS AND EXPENDITURES****Fire Dept. Special Fund 105**

Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted to expenditures for specified purposes.

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
BEGINNING FUND BALANCE	\$ 10,263	\$ 9,493	\$ 8,004	\$ 7,674
REVENUE				
Receipts				
00 4720 Interest Income	66	30	70	70
00 4729 Contribution & Gifts	725	200	2,500	200
Total Receipts	791	230	2,570	270
TOTAL FIRE DEPT SPECIAL FUND REV	791	230	2,570	270
TOTAL FUNDS AVAILABLE	\$ 11,054	\$ 9,723	\$ 10,574	\$ 7,944
EXPENDITURES				
Travel, Membership, School				
93 5516 Volunteer Fire Training	450	1,000	400	1,000
Total Travel, Membership, School	450	1,000	400	1,000
Non-Departmental				
93 7241 Special Fund Purchases	2,596	-	2,500	-
Total Non-Departmental	2,596	-	2,500	-
TOTAL FIRE DEPT SPECIAL FUND EXP	3,046	1,000	2,900	1,000
GAAP ADJUSTMENT	(4)			
ENDING FUND BALANCE	\$ 8,004	\$ 8,723	\$ 7,674	\$ 6,944

CITY OF BRECKENRIDGE**SUMMARY OF RECEIPTS AND EXPENDITURES****Cemetery Trust Fund 106**

Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted to expenditures for specified purposes.

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
BEGINNING CASH BALANCE	\$ 558,850	\$ 564,850	\$ 587,110	\$ 595,160
REVENUE				
Receipts				
00 4716 Income - Stock Investments	(20,411)	(20,000)	(6,900)	(20,000)
00 4717 Income - Bond Investments	67,407	40,000	24,900	40,000
Total Receipts	46,996	20,000	18,000	20,000
Transfers In				
00 4912 Transfer from General Fund	6,498	3,000	3,050	3,000
Total Transfers In	6,498	3,000	3,050	3,000
TOTAL CEMETERY FUND REVENUE	53,494	23,000	21,050	23,000
TOTAL FUNDS AVAILABLE	612,344	587,850	608,160	618,160
EXPENDITURES				
Non-Departmental				
83 7609 Trust Fees	6,453	7,000	5,000	7,000
Total Non-Departmental	6,453	7,000	5,000	7,000
Transfers Out				
83 9012 Operating Transfer Out	18,781	10,000	8,000	10,000
Total Transfers Out	18,781	10,000	8,000	10,000
TOTAL CEMETERY FUND EXP	25,234	17,000	13,000	17,000
ENDING CASH BALANCE	\$ 587,110	\$ 570,850	\$ 595,160	\$ 601,160

CITY OF BRECKENRIDGE**SUMMARY OF RECEIPTS AND EXPENDITURES****Forfeited Property Fund 108**

Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted to expenditures for specified purposes.

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
BEGINNING CASH BALANCE	\$ 1,226	\$ 1,231	\$ 1,234	\$ 1,243
REVENUE				
Receipts				
00 4720 Interest Income	8	5	9	5
00 4727 Forfeited Property Funds PD	-	-	-	-
Total Receipts	<u>8</u>	<u>5</u>	<u>9</u>	<u>5</u>
TOTAL FORFEITED PROPERTY REV	<u>8</u>	<u>5</u>	<u>9</u>	<u>5</u>
TOTAL FUNDS AVAILABLE	<u>1,234</u>	<u>1,236</u>	<u>1,243</u>	<u>1,248</u>
EXPENDITURES				
Minor Equipment				
96 5333 Minor Equip	-	-	-	-
Total Minor Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FORFEITED PROPERTY EXP	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ENDING CASH BALANCE	<u>\$ 1,234</u>	<u>\$ 1,236</u>	<u>\$ 1,243</u>	<u>\$ 1,248</u>

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Park Fund 116

Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted to expenditures for specified purposes.

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
BEGINNING FUND BALANCE	\$ 10,584	\$ 10,884	\$ 9,573	\$ 8,463
REVENUE				
Receipts				
00 4608 Contrib. Breckenridge Park	1,704	250	200	200
00 4650 Capital Grants & Contributions	-	-	-	-
00 4720 Interest Income	75	50	70	70
Total Receipts	1,779	300	270	270
Transfers In				
00 4909 Transfer from Water Fund	-	-	-	-
00 4912 Transfer from General Fund	-	-	-	-
Total Transfers In	-	-	-	-
TOTAL PARK FUND REVENUE	1,779	300	270	270
TOTAL FUNDS AVAILABLE	12,363	11,184	9,843	8,733
EXPENDITURES				
Repair & Maintenance Supplies				
95 5409 Misc. R & M	-	5,000	1,380	5,000
Total R & M Supplies	-	5,000	1,380	5,000
Capital Outlay				
95 7233 Park Impvt	2,798	-	-	-
Total Capital Outlay	2,798	-	-	-
TOTAL PARK FUND EXPENDITURES	2,798	5,000	1,380	5,000
GAAP ADJUSTMENT	8			
ENDING FUND BALANCE	\$ 9,573	\$ 6,184	\$ 8,463	\$ 3,733

CITY OF BRECKENRIDGE**SUMMARY OF RECEIPTS AND EXPENDITURES****Police Dept. Special Fund 130**

Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted to expenditures for specified purposes.

	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021
BEGINNING CASH BALANCE	\$ 845	\$ 9,375	\$ 9,288	\$ 9,358
REVENUE				
Receipts				
00 4720 Interest Income	60	30	70	50
00 4728 Contribution & Gifts	36,712	8,500	-	-
Total Receipts	36,772	8,530	70	50
TOTAL PD SPECIAL FUND REV	36,772	8,530	70	50
TOTAL FUNDS AVAILABLE	\$ 37,617	\$ 17,905	\$ 9,358	\$ 9,408
EXPENDITURES				
Non-Departmental				
20 7241 Spec Fund Purchases	28,329	-	-	-
Total Non-Departments	28,329	-	-	-
TOTAL PD SPECIAL FUND EXP	28,329	-	-	-
ENDING CASH BALANCE	\$ 9,288	\$ 17,905	\$ 9,358	\$ 9,408

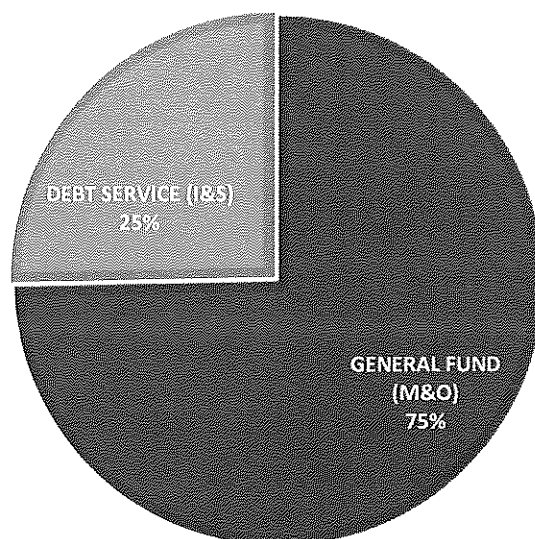


2020 TAX ROLL

Total Market Value		\$	225,614,517
Less Exempt Value	34,007,652		
Less Tax Cap	<u>2,180,491</u>		
Total Deductions			<u>36,188,143</u>
Net Taxable Value		\$	189,426,374
Rate per \$100 Valuation			1.12229
Tax Levy		\$	2,125,913
Percent of Collection			90.00%
Estimated Current Tax Collections		\$	<u>1,913,322</u>

PROPOSED TAX DISTRIBUTION

	Rate	% of Total	Collections
GENERAL FUND (M&O)	0.83835	74.70%	1,429,250
DEBT SERVICE (I&S)	<u>0.28394</u>	<u>25.30%</u>	<u>484,072</u>
TOTAL ALL FUNDS	<u>1.12229</u>	<u>100.0%</u>	<u>\$ 1,913,322</u>



2020-2021

May	26 - 29	Tuesday thru Friday - Staff to prepare budget worksheets
May	29	Friday - Staff to have budget worksheets to the department heads
May 29 - Jun	4	Friday thru Thursday - Department heads work on proposed budget then return to City Secretary; Revenue projections - City Manager and City Secretary
Jun	5 - 12	Friday thru Friday - Department head, City Manager, City Secretary and Asst. City Secretary review proposed budget
Jun	15 - 26	Monday thru Friday - Staff to compile/complete budget for City Commission budget workshop
Jun	30	Tuesday - City Commission sets Budget Workshop for July 23rd
Jul	7	Friday - Staff to deliver budget proposal to City Commissioners for budget workshop
Jul	20	Monday - Post Notice of Budget Workshop
Jul	23	Thursday - Budget Workshop
Jul 30 & Aug	6	Thursdays - Notice of Public Hearing on Tax Increase to Breckenridge American, (publish August 5th and 12th) (July 31st & August 7th confirm notice is ready to publish)
Jul	31	Friday - City Manager to file 2020-2021 budget with City Secretary. (Before the 30th day before the date the City Commission adopts tax rate ordinance)
Aug	4	Tuesday - City Commission sets 2 Public Hearings on Tax Increase on August 18th and 25th, and 1 Public Hearing to consider Budget on September 1st (For the Budget the City Commission shall set hearing for date occurring after the 15th day after the date the proposed budget is filed with City Secretary but before date the City Commission passes tax ordinance.)
Aug	6	Thursday - Notice of Public Hearing to consider the 2020-2021 Budget to Breckenridge American- (publish August 12th) (August 7th confirm notice is ready to publish)
Aug	25	Tuesday - Special called meeting - Public Hearing - Taxes
Sep	1	Tuesday - Regular meeting - General Budget Public Hearing (The City Commission shall set hearing for date occurring after the 15th day after the date the proposed budget is filed with City Secretary but before the date the City Commission passes tax ordinance). Pass Ordinance adopting 2020-2021 Budget. Pass Ordinance adopting 2020 Tax Rate (Must be adopted at least 30 days after Budget is filed with City Secretary, but after date City Commission holds hearing on Budget)

STRIKETHROUGH NOTE:

Legislation changed on the Truth-in-Taxation: if you are adopting a rate that is the same or lower than your NNR and VAR no hearings are required.

Introduction

The City Commission and City Management have adopted each of the financial policies regarding budgeting to be followed during budget preparation and implementation. The policies are reviewed regularly and revised as appropriate.

Basis of Accounting/Budgeting

- 1 The budget is developed on a cash basis while the governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized as soon as they are measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers all revenues available if they are collected within 60 days after year-end. Expenditures generally are recorded when the related fund liability is incurred, however, debt service expenditures and expenditures related to compensated absences and claims and judgements, are recognized when payment is due.

Balanced Budget

- 1 The Charter requires the City Manager to prepare a budget for the City Commission by the first day of August annually.
- 2 The budget for each fund is to be prepared so that available funds meet or exceed budgeted expenditures.

Revenues

- 1 Revenues are budgeted based on historical trends and underlying assumptions.
- 2 Property Taxes - The property tax rate will be set at the rate required to support funding of General Fund expenditures and debt service requirements. Property taxes are based on the certified appraisal role provided by the Central Appraisal District.
- 3 Rates, Fees and Charges for Service - Rates, fees and charges for service will be set in accordance with revenue bond requirements and/or to cover costs of providing service. The City will review and adopt annually.
- 4 Sales Tax - Sales taxes are budgeted conservatively based on current estimates and trends. The City collects sales tax at a 2% rate with 1% going to the General Fund, .5% to economic development, .25% to street maintenance, and .25% to reducing ad valorem taxes.

Expenditures

- 1 Funding for Current Service Levels - Maintaining current service levels will be the first priority for funding. Expenditures will be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance. Corrective actions will be taken to avoid operating deficits through hiring and purchasing freezes. Purchasing will be accomplished through competitive bidding and "best practices".
- 2 Infrastructure and Equipment - The City will continue maintenance and replacement of infrastructure and equipment, establishing and maintaining reserves for this purpose.
- 3 Equipment Replacement Fund - An equipment replacement fund will be maintained for the orderly replacement of the City fleet. The basis for transferring funds to the Equipment Replacement Fund will be the depreciation of vehicles and equipment in each fund.
- 4 Medical Insurance - The City and its employees will share medical insurance costs. The City will continue to provide the best coverage possible within funding limits.

FISCAL YEAR 2020-2021

- 5 Retirement - The City and its employees participate in a joint contributory TMRS retirement plan. The City will continue to provide the best plan possible within funding limits while continuing to pursue its goal of reducing the City's unfunded liabilities.
- 6 The City will consider out-sourcing services and functions where services and functions can be provided cost effectively.

Cash Management

- 1 The City will maintain its investment policy which states that idle funds shall be invested to minimize risk to principal, maintain liquidity, diversify contents, and maximize return.
- 2 The City will aggressively pursue revenue collection.

Capital Improvements/Debt Issuance

- 1 Debt will be incurred for capital improvements only and will not be used for operating expenditures.
- 2 Capital expenditures are defined as improvements lasting more than 20 years.
- 3 The City will develop a multi-year capital improvement plan, update it annually and make improvements in accordance with the plan.
- 4 The City will develop and follow financial policies that will maintain excellent credit ratings.
- 5 The City will prepare, publish and distribute an official statement for each debt issue.

Fund/Cash Balances

- 1 Governmental funds report the difference between their assets and liabilities as fund balance. In accordance with GASB No. 54, the City classifies fund balances in the governmental funds as non-spendable, restricted, committed, assigned, or unassigned.
- 2 The fund balance or cash balance in all operating funds will be maintained at not less than two (2) months of operating expenditures.

Amending Budget

- 1 The Budget is approved by the City Commission at the fund level. After approval, the budget may be amended as follows:
 - Adjustments by the City Commission
 - Increases or decreases in total appropriations
 - Transfers between funds
 - Adjustments by Management
 - Transfers between departments or accounts
- 2 Budget adjustments are generally made at mid-year and end of year

Debt Reserves

- 1 The City will maintain an interest and sinking fund for each debt issue in an amount not less than the average annual debt service of outstanding debt.

Financial Reporting

- 1 The Charter requires an audit to be conducted annually

GENERAL INFORMATION

Considering the current global economic conditions concerning trade wars, the political climate, oil industry ups and downs, and the COVID19 pandemic, there is concern about the validity of this projection. The price of oil and gas is fluctuating, property taxes decreasing and unstable predictions for sales taxes. For the purposes of this projection, assumptions will be made that historical trends, tempered by information known to affect financial data, will be used.

BASELINE ASSUMPTIONS

- Future-year projections calculated using 2019-20 Estimated as baseline
- Current levels of service assumed throughout the projection period
- Major revenues projected using trend analysis adjusted for known information
- Major expenditures projected based on no raises, insurance increases at 10%, CPI of 3%

REVENUE CONSIDERATIONS

- Property Taxes – Property tax rates for Breckenridge have been trending downward from \$1.04 in 2016 to \$1.0365 in 2017 to \$1.02 in 2018. Due to unplanned expenditures to help the community retain the hospital and because of the state restricting the city's ability to raise tax revenue, the tax rate was increased to \$1.07 in 2019. The No New Revenue Rate for 2020 will be at \$1.12229. Total property values declined in 2016, 2017, 2018, 2019, and again in 2020.
- Sales Taxes – Sales taxes remained flat in 2018-19 and 2019-20. Future years projections will follow historical trend with adjustment for 380 agreement
- Franchise Fees – Franchise fees have increased 2.08% over the last four years with utility rate increases from the providers. Future projections will follow historical trends
- Oil and Gas Industry – Stephens County, therefore Breckenridge, is directly impacted by the oil and gas industry. Appraisal values in the city, county, school district, and hospital district increased for oil and gas valuations. Breckenridge appraisal values for oil and gas decreased by \$2,418,626 and personal property decreased by \$2,160,384.
- Pre-election turmoil with issues of racism and police brutality bringing protesters out in force; erupting into violent and destructive rioting and looting. The accusations of election tampering and the ever growing discord between democrats and republicans. The uncertain future of the COVID19 pandemic. All have led to severe unemployment and straining an already unstable economy.
- Transfers – Transfers from the utility funds will increase in 2020-21 to \$805,000. The City has adopted the policy that each fund should be self-supporting; therefore, taxes, rates, and fees have been adopted in each fund to achieve that policy goal. However, with continued Property Tax Values decreasing, future projections for transfers will continue to increase; which has factored into the Water, Sewer & Sanitation Rate increases.

EXPENDITURE CONSIDERATION

- Personnel – No new personnel are included in the projections. Future health insurance costs are difficult to project due to uncertainty caused by Congress. For planning purposes, 10% is used for the next three years. Health coverage changes will hopefully yield a overall savings rather than a 10% increase - this will be monitored closely.
- Supplies, Contractual Services, Sundry – An inflationary rate of 3% is being used for the next three years
- Capital Outlays – No capital outlays are projected past 2019-20. Any capital outlays will be reviewed and approved individually by the City Commission
- Transfers - Transfers to Equipment Replacement Fund are based on depreciation schedules. Equipment Replacement transfers were made in 2019-20, and will be included going forward.

ISSUES

- Aging Infrastructure – Water lines, some dating back to the 1920s, continue to cause high water loss, high overtime, high maintenance costs, and high street repair costs. Two projects were begun in 2014-15 to repair some of the worst lines. The Wastewater Treatment Plant and the Parks Street project were completed in 2019-20. The Texas Department of Transportation is replacing aging water and sewer infrastructure in two state highways running through town. The Water Treatment Plant rehab was completed in 2017. Sewer Plant project to update the treatment process was completed in 2020. Lift Stations 2 & 4 need to be rehabed. Lift Station 1 is currently evaluated for a 5 year plan. The CDBG project addressing the flats was completed 2020. The inflow/infiltration problem related to the sewer collection system has yet to be addressed.
- Aging Vehicles and Equipment – An evaluation of vehicles and equipment in 2013-14 showed that 66% of the fleet was fully depreciated or past its useful life. An equipment replacement fund was established to fund annual replacement based on depreciation schedules. Future projections include annual funding for vehicle and equipment replacement.
- Debt Levels – Over the last five years the City has acquired \$10.2 million of new debt to address aging infrastructure problems, but paid off two debt issues in 2017-18.
- Economic Factors – The closing of multiple businesses, in part to the overall economic decline in the country and the COVID19 pandemic have lowered the tax base and is affecting sales tax revenue. The decline in the oil and gas industry has negatively impacted the region over the last four years.

CONCLUSION

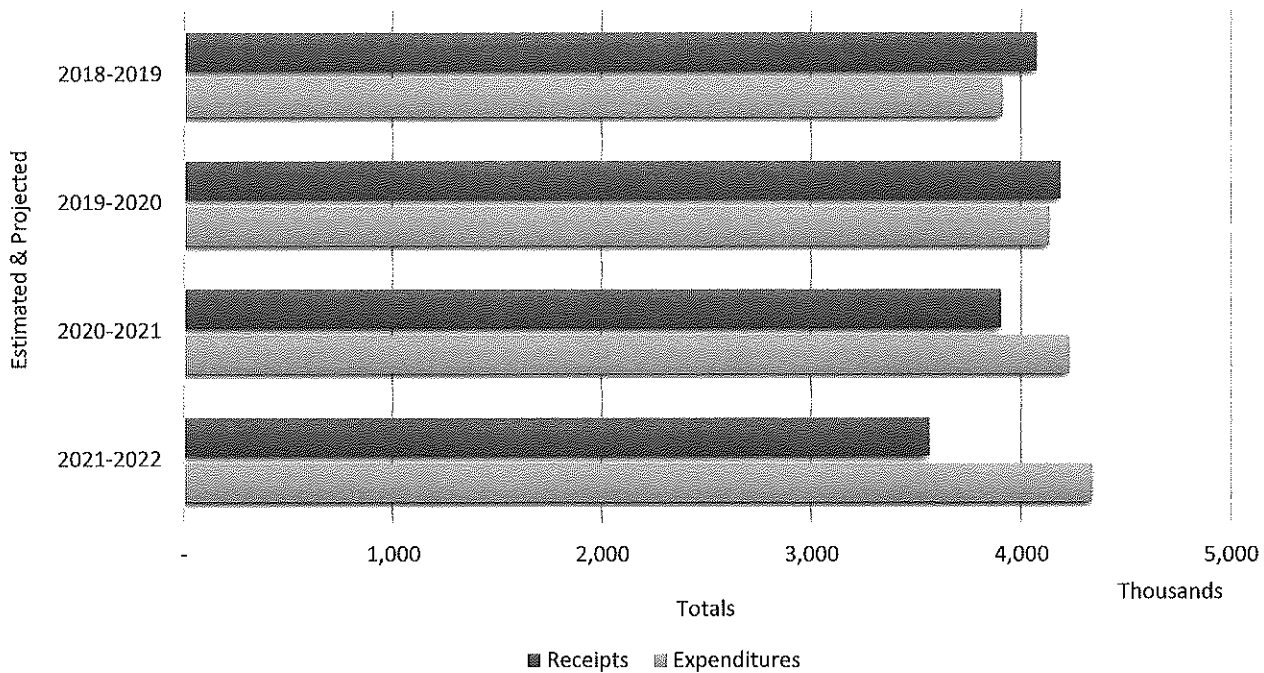
- The declining fund balances reflect inadequate revenues for the service levels provided. Reductions in service levels were made in June of 2019-20 which included closing Aging Services Center, staff reduction at the cemetery, and operational changes and staff reductions with Animal Welfare. The major capital projects were completed in 2019-20 which should allow the City to begin re-building reserves as some of the projects required matching funds, which had to be taken from operations and reserves. The hospital will continue to be a major concern.

CITY OF BRECKENRIDGE

GENERAL FUND THREE-YEAR FORECAST

	Estimated 2018-2019	Projected 2019-2020	Projected 2020-2021	Projected 2021-2022
Beginning Fund Balance	\$ 134,829	\$ 163,127	\$ 53,577	\$ (323,964)
Receipts				
Taxes	2,608,800	2,640,500	2,666,905	2,693,574
License & Permits	18,300	17,800	17,978	18,158
Charges For Services	129,050	124,600	125,846	127,104
Franchise Fees	463,500	461,000	465,610	470,266
Fines & Penalties	48,100	38,800	39,188	39,580
Grants/Intergovernmental	1,798	-	-	-
Other	39,400	35,600	35,956	36,316
Other Financing Sources	630,000	705,000	500,000	500,000
Total Receipts	3,938,948	4,023,300	3,851,483	3,884,998
Expenditures				
Personnel	2,549,950	2,683,050	2,746,030	2,809,010
Supplies	187,900	225,500	232,265	239,233
Repair & Maintenance	42,450	109,100	112,373	115,744
Contractual Services	753,100	757,900	780,637	804,056
Sundry	319,100	329,100	338,973	349,142
Rentals & Leases	39,150	18,200	18,746	19,308
Capital Outlay	19,000	10,000	-	-
Total Exp	3,910,650	4,132,850	4,229,024	4,336,494
Ending Fund Balance	\$ 163,127	\$ 53,577	\$ (323,964)	\$ (775,460)

General Fund Three-Year Forecast



CITY OF BRECKENRIDGE

PROPERTY TAX ASSESSMENTS/COLLECTIONS

FISCAL YEAR 2020-2021

Property Tax Assessments

Tax Roll	Basis	Land & Investment	Personal Property	Less Exemptions	Net Assessed
2011	100%	158,428,174	31,384,590	(16,436,372)	173,376,392
2012	100%	175,079,309	35,020,360	(22,537,920)	187,561,749
2013	100%	186,867,844	33,456,640	(27,248,496)	193,075,988
2014	100%	201,958,240	38,812,630	(36,750,863)	204,020,007
2015	100%	195,073,240	43,046,900	(35,009,170)	203,110,970
2016	100%	195,092,701	33,695,100	(36,262,551)	192,525,250
2017	100%	195,259,824	34,546,080	(37,157,596)	192,648,308
2018	100%	192,100,884	33,789,762	(35,354,564)	193,665,686
2019	100%	192,363,871	33,131,120	(34,253,221)	193,485,972
2020	100%	194,643,781	30,970,736	(36,188,143)	189,426,374

Property Tax Collections

FY	Tax Rate	Levy	Current Collections	% Collected	Delinquent Collections	% Collected	Total Collections	% Collected
2009	0.9561	1,554,645	1,377,113	88.58%	71,814	4.62%	1,448,927	93.20%
2010	0.93	1,656,972	1,524,688	92.02%	95,073	5.74%	1,619,761	97.75%
2011	1.0473	1,815,771	1,490,140	82.07%	300,833	16.57%	1,790,973	98.63%
2012	1.01	1,894,374	1,504,305	79.41%	383,438	20.24%	1,887,743	99.65%
2013	0.89	1,718,376	1,307,736	76.10%	375,752	21.87%	1,683,488	97.97%
2014	0.86183	1,758,306	1,292,312	73.50%	412,749	23.47%	1,705,061	96.97%
2015	0.94	1,909,243	1,333,256	69.83%	496,688	26.01%	1,829,944	95.85%
2016	1.04	2,002,263	1,520,051	75.92%	357,419	17.85%	1,877,470	93.77%
2017	1.0365	1,996,800	1,464,732	73.35%	446,701	22.37%	1,911,433	95.72%
2018	1.02	1,975,390	1,532,445	77.58%	350,300	17.73%	1,882,745	95.31%

CITY OF BRECKENRIDGE
FISCAL YEAR 2020-2021

SALES TAX COLLECTIONS/FRANCHISE FEES

Sales Tax Collections

	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
October	138,572	135,998	163,718	135,850	141,686	134,775	137,274
November	158,681	139,911	193,652	182,112	158,006	164,459	161,018
December	139,286	150,525	173,208	132,519	125,040	123,951	131,009
January	131,827	153,369	174,644	126,406	125,004	133,932	142,355
February	189,677	170,578	186,037	164,090	165,646	179,544	168,951
March	131,535	140,765	131,230	109,873	118,743	146,201	131,633
April	124,438	139,133	123,503	121,295	99,522	121,130	126,856
May	159,356	173,674	162,429	151,311	149,615	160,330	169,053
June	153,722	160,433	138,751	122,733	125,874	140,041	141,455
July	132,449	170,428	135,106	131,753	148,407	153,161	132,183
August	160,606	175,776	175,947	154,436	159,775	160,277	157,683
September	137,276	144,358	163,834	126,096	141,939	141,923	140,505
TOTAL	1,757,425	1,854,948	1,922,059	1,658,474	1,659,257	1,759,724	1,739,975

Franchise Fees

Utility Company	2016-17	Yr. Incr	2017-18	Yr. Incr	2018-19	Yr. Incr	2019-20
Electric	302,603	4.14%	315,138	-4.74%	300,215	4.92%	315,000
Garbage	10,488	165.27%	27,822	3.59%	28,821	-6.32%	27,000
Gas	55,334	13.09%	62,577	10.86%	69,371	-6.30%	65,000
Telecommunications	27,433	-5.21%	26,003	-2.14%	25,447	2.17%	26,000
Cable	30,863	-7.95%	28,409	27.66%	36,266	-22.79%	28,000
TOTAL	426,721	7.79%	459,949	0.04%	460,120	0.19%	461,000
4 Yr. Avg.						5.49%	

CITY OF BRECKENRIDGE
FISCAL YEAR 2020-2021

PRINCIPAL TAX PAYERS/EMPLOYERS

PRINCIPAL TAX PAYERS			
TAXPAYER	TYPE OF BUSINESS	2020 ASSESSED VALUATION	% OF TOTAL ASSESSED VALUATION
Walmart Real Estate Business Trust	Commercial Real Estate	\$ 4,458,700	2.32%
Oncor Electric Delivery	Electric Utility	3,755,140	1.95%
Walmart Stores Texas LP	Discount Store	3,289,230	1.71%
Deere Credit Inc	Oil Field Leasing	3,133,980	1.63%
Jonell Filtrations MFG	Manufacturer	2,406,000	1.25%
Action 49 Junction I LLC	Commercial Real Estate	2,229,920	1.16%
First National Bank	Banking	1,924,030	1.00%
Jonell Filtrations MFG	Manufacturing	1,923,470	1.00%
New Vision	Manufacturing	1,733,730	0.90%
Jaisai Hospitality, LLC	Hotel/Motel	1,605,414	0.83%
TOTAL		\$ 26,459,614	13.73%
PRINCIPAL EMPLOYERS			
Employer	Industry	# of Employees	
Breckenridge ISD	School District	200	
TDJC - Walker Sayle Unit	State Prison	146	
Stephens Memorial Hospital	County Hospital	144	
Jonell Filtration Pdts., Inc.	Filters	143	
Wal-Mart	Discount Store	130	
Bridgeport Manufacturing, Inc	Manufacturing	76	
Breckenridge, City of	Municipality	72	
Dye, R.E., Mfg. Company	Aircraft Components	62	
Raydon Construction	Construction	54	
Villa Haven Nursing Center	Nursing Facility	44	

CITY OF BRECKENRIDGE

MISCELLANEOUS STATISTICAL DATA

As of September 30, 2020

DATE OF INCORPORATION 1876
 Charter Adopted 1954
 Charter Amended 2017

FORM OF GOVERNMENT
 Commissioner/Manager

Area: 4.2 Square Miles
 Mile of Streets 67.46 Miles
 Miles of Storm Sewer 60 Miles
 Miles of Sanitary Sewer 7 Miles
 Number of Street Lights 467

ELEVATION 1202 Feet

PUBLIC SAFETY:
 Number of Employees:
 Police 11
 Fire 11

RECREATION:
 Number of Parks & Lake Daniels 3
 Number of Playgrounds 3
 Number of swimming Pools 1

EDUCATION: Breckenridge ISD
 Number of Schools:
 Elementary 3
 Junior High 1
 High 1
 Number of Admn. Personnel 15
 Number of Teachers 105
 Number of Students 1,440

DEMOGRAPHIC - RACE (2019)
 White 68.4%
 Black 2.1%
 Asian 0.3%
 Some Other Race 28.5%
 Two or More Races 0.7%

ENTERPRISES:
 Number of Water Customers 2,337
 Average Daily Consumption 0.69 MGD
 (million gallons/day-water plant)
 Plant Capacity (million gallons/day) 3.4 MGD
 Miles of Water Mains 75 Miles
 Number of Fire Hydrants 332

EMPLOYEES:
 Full-time as of 09/30/20 67.5

ELECTIONS:
 Number of registered voters:
 City wide 3,037
 Number of votes cast in:
 City Officers Election (May of 2019) 291
 Percent of registered voters voting in:
 City Officers Election (May of 2019) 9.6%

Election for Mayor and Places 1 & 2 are held in even numbered years; Election for Places 3 & 4 are held in odd numbered years.

POPULATION STATISTICS
Census
 2000 5,868
 2010 5,780
 2020 (preliminary) 5,441

UNEMPLOYMENT
 2016 5.3% (Texas) 4.8%
 2017 4.5% (Texas) 4.0%
 2018 3.6% (Texas) 3.7%
 2019 3.1% (Texas) 3.5%

COST OF LIVING INDEX (2019)
 Breckenridge 76.2
 U.S. Average 100.0

History of Breckenridge

In 1858, many years before it came into existence, the town of Breckenridge was provided for legally as the County Seat of Buchanan County (changed to Stephens County in 1861). The Buchanan Trading Post and Picketville were sites occupied prior to the establishment of the town Breckenridge in 1876. The town was incorporated in 1919 with the first charter adopted in 1954. Water has always been a major concern in Breckenridge/Stephens County where underground cisterns were the main source of water until the oil boom in 1920. The water was always considered of inferior quality as salt water and oil "slicks" were often encountered upon drilling. In 1921 the first pipeline bringing water to town was built ten miles long carrying water from the Clear Fork of the Brazos River at the Crystal Falls diversionary dam. Fifty miles of pipe were also laid in the distribution system at that time.

During the 1880's and 1890's Breckenridge was an agriculturally based economy of cattle and farming. In the period of 1916 and 1917 the Ranger oil boom changed life forever in the part of rural West Texas. By 1920 the oil boom had reached Breckenridge and, like many other oil field towns, attracted a host of unsavory characters, but also young men with families, doctors, lawyers, and business men representing industry and commercial interest as well. Before long civic improvements began in the form of paving, schools, fire departments, churches, and a YMCA, built in 1923, which still stands today. The oil boom changed everything. The estimated population of Breckenridge in 1920 was 1,500. In 1921, a year later, it was estimated to be 30,000. Breckenridge was a rough place to live for a while, but soon the community leaders had the town well organized. Unlike some towns, Breckenridge allowed drilling within the city limits. One article in 1920 noted that "...175 wells completed and being drilled and not one dry hole has yet been encountered."

Today, Breckenridge is the only incorporated city in Stephens County with a population of 5,780.
(2010 Census)



ORDINANCE NO. 20-15

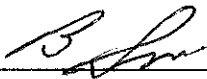
**AN ORDINANCE ADOPTING THE BUDGET AND APPROPRIATED
RESOURCES FOR THE BUDGET YEAR BEGINNING ON OCTOBER 1,
2020 AND ENDING ON SEPTEMBER 30, 2021.**

**BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF
BRECKENRIDGE, TEXAS:**

- Section 1. That the budget estimate of the revenues and expenditures for the City of Breckenridge, Texas, as prepared by the City Manager and approved by the City Commission for the fiscal year beginning on October 1, 2020 and ending on September 30, 2021, be and is hereby adopted as the budget for such fiscal year.
- Section 2. That the sum of \$4,169,850 is hereby appropriated out of the General Fund as follows:
- For Maintenance & Operating \$4,169,850
- Section 3. That the sum of \$2,054,200 is hereby appropriated out the Water Fund as follows:
- For Maintenance and Operating \$2,054,200
- Section 4. That the sum of \$988,750 is hereby appropriated out of Wastewater Fund as follows:
- For Maintenance & Operating \$988,750
- Section 5. That the sum of \$1,035,300 is hereby appropriated out of Sanitation Fund as follows:
- For Maintenance & Operating \$1,035,300
- Section 6. That the sum of \$1,200 is hereby appropriated out of Trade Days Fund.
- Section 7. That the sum of \$1,000 is hereby appropriated out of the Fire Department Special Fund.
- Section 8. That the sum of \$17,000 is hereby appropriated out of the Cemetery Trust Fund.
- Section 9. That the sum of \$196,800 is hereby appropriated out of the Equipment Replacement Fund.
- Section 10. That the sum of \$200,000 is hereby appropriated out of the Street Maintenance Sales Tax Fund.
- Section 11. That the sum of \$5,000 is hereby appropriated out of the Breckenridge Park Fund.


- Section 12. That the sum of \$0 is hereby appropriated out of the Capital Improvement Project Fund.
- Section 13. That the sum of \$471,793 is hereby appropriated out of the General Debt Service Fund.
- Section 14. That this ordinance be in full force and effect from and after its adoption.

PASSED, APPROVED AND ADOPTED BY THE CITY COMMISSION THIS 1st DAY OF SEPTEMBER 2020.



Bob Sims,
Mayor

ATTEST:



Heather Robertson-Caraway, CCCII, TRMC
Interim City Manager of Administration / City Secretary



ORDINANCE NO. 20-16

AN ORDINANCE LEVYING A MAINTENANCE AND OPERATING TAX RATE AND A DEBT TAX RATE FOR THE CITY OF BRECKENRIDGE, TEXAS, FOR THE TAX YEAR 2020.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF BRECKENRIDGE, TEXAS:

Section 1. We, the City Commission of the City of Breckenridge, Texas, do hereby levy or adopt the tax rate of \$100 valuation for this city for tax year 2020 as follows:

For the General Fund Maintenance & Operation \$ 0.96853

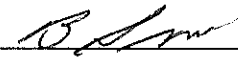
General Fund Debt Service \$ 0.28394

TOTAL LEVY \$ 1.12229

Section 2. That the City Tax Assessor and Collector of the City of Breckenridge is hereby directed to assess for the 2020 tax year the rates and amounts herein levied, and when such taxes are collected, to distribute the collections in accordance with the ordinance.

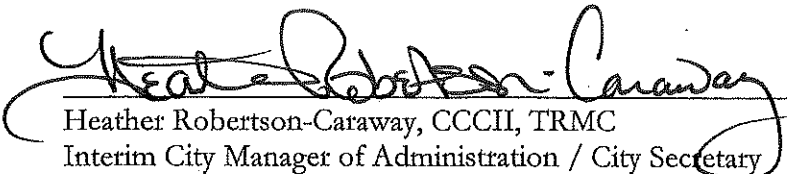
Section 3. That this ordinance be in full force and effect from and after its adoption.

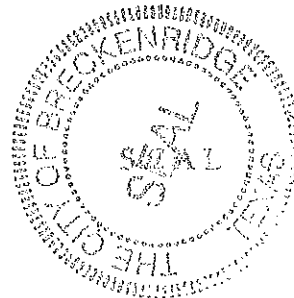
PASSED AND APPROVED this the 1st day of September 2020.



Bob Sims,
Mayor

ATTEST


Heather Robertson-Caraway, CCCIL, TRMC
Interim City Manager of Administration / City Secretary



ORDINANCE NO. 20-17

AN ORDINANCE OF THE CITY OF BRECKENRIDGE, TEXAS, REPEALING AND REPLACING ORDINANCE NO. 19-15 & 19-18; ESTABLISHING A GENERAL FEE SCHEDULE FOR THE CITY OF BRECKENRIDGE; INCLUDING REVISED RATES FOR SOLID WASTE COLLECTION SERVICES; PROVIDING AN OPEN MEETINGS CLAUSE; ESTABLISHING A REVENUE DEFICIT SURCHARGE ON ALL UTILITY ACCOUNTS; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Breckenridge desires to provide a single and convenient location for a list of all fees charged by the City of Breckenridge; and

WHEREAS, the City Commission hereby authorizes amendments to the fee schedule by minute order of the City Commission.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF BRECKENRIDGE, TEXAS:

- I. **Repeal.** Ordinance No. 19-15 & 19-18, adopted on October 1, 2019 & January 3, 2020, is, hereby repealed. All other ordinances or parts of ordinances in conflict herewith shall be and are hereby repealed to the extent of such conflict.
- II. **Enactment.** Ordinance No. 20-17 shall be the Fee Schedule Ordinance of the City of Breckenridge and shall establish all fees under the Breckenridge Code of Ordinances.

Fee Schedule of the City of Breckenridge, Texas Effective October 13, 2020

I. Chapter 4 - Animals and Fowl

- | | | |
|-----|---|--|
| (A) | <u>Permit for Selling, Grooming, Breeding, or Boarding of Dogs (Sec. 4-14):</u> | \$75.00 per year |
| (B) | <u>Dog License Fee (Sec. 4-20):</u> | \$10.00 per year |
| (C) | <u>Impoundment Fees (Sec. 4-31):</u> | |
| | (1) Impounded dog, cat, or fowl: | |
| | (a) Pound Fee: | \$15.00 per animal or fowl |
| | (b) Board Fee: | \$10.00 per 24-hour period or part thereof |
| | (c) Impounded dog without City License: | \$25.00 |
| | (d) The cost of any vaccinations or veterinary care provided to the animal while impounded: | \$25.00 Minimum |
| | (2) All other impounded animals: | |
| | (a) Pound Fee: | \$20.00 per animal |
| | (b) Board Fee: | \$15.00 per 24-hour period or part thereof |
| | (c) The cost of any vaccinations or veterinary care provided to the animal while impounded: | \$25.00 Minimum |

- (D) Dangerous Dog Registration Fee (Sec 4-40): \$50.00 per year

II. Chapter 5 - Buildings and Structures

- (A) Building Permits (Sec. 5-3):
- | | | |
|-----|--------------------------|-------------------------------------|
| (1) | New Construction: | \$50.00 plus \$0.05 per square foot |
| (2) | Remodel - Residential: | \$50.00 |
| (3) | Remodel - Commercial: | \$50.00 plus \$0.05 per square foot |
| (4) | Sign, Fence, and Window: | \$40.00 |
- (B) Demolition Permits (Sec. 5-4): \$100.00 plus insurance
- (C) Electrical Permits (Sec. 5-37):
- | | | |
|-----|--------------------|-------------------------------------|
| (1) | Residential: | \$40.00 |
| (2) | Commercial: | \$40.00 plus \$0.05 per square foot |
| (3) | Re-inspection Fee: | \$25.00 per trip |
| (4) | Meter Upgrade: | \$75.00 |
- (D) Permit to Move Building (Sec. 5-51): \$50.00
- (E) Plumbing Permits and Inspections (Sec. 5-60.1):
- | | | |
|-----|--|-------------------------------------|
| (1) | Residential: | \$40.00 |
| (2) | Commercial: | \$40.00 plus \$0.05 per square foot |
| (3) | Re-inspection Fee: | \$25.00 per trip |
| (4) | Inspections outside of normal business hours: | Not available |
| (5) | Inspections - no fee is specifically indicated: | \$20.00 per hour (1/2 hour minimum) |
| (6) | Additional plan review required by changes, additions, or revisions to approved plans: | \$20.00 per hour (1/2 hour minimum) |
- (F) Gas Permits and Inspections (Sec. 5-61.1):
- | | | |
|-----|---|------------------|
| (1) | Permit: | \$40.00 |
| (2) | Re-inspection Fee: | \$25.00 per trip |
| (3) | Inspections outside of normal business hours: | Not available |
- (G) Mechanical Permits and Inspections (Sec. 5-100):
- *For installation of heating, ventilating, refrigeration, or air conditioning systems
- | | | |
|-----|--------------------|-------------------------------------|
| (1) | Residential: | \$40.00 |
| (2) | Commercial: | \$40.00 plus \$0.05 per square foot |
| (3) | Re-inspection Fee: | \$25.00 per trip |

III. Chapter 9 - Fire Protection and Prevention

- (A) Fire Sprinkler Permits (Sec. 9-9): \$40.00

IV. Chapter 10 - Garbage, Trash, Weeds and Other Wastes

- (A) Administrative Sanitation Fee: \$4.00
- (B) Trash Rate Codes:
 (RI = Residential Inside City Limits, CI = Commercial Inside City Limits, RO = Residential Outside City Limits, CO = Commercial Outside City Limits)

TDCJ		\$5,940.89		T14 - CI	3 Poly Carts	2x's Weekly		\$ 74.66
T1 - RI	1 Poly Cart	\$ 15.44		T15 - CI	1/5 Yard	1x Weekly		\$ 48.10
T2 - RI	2 Poly Carts	\$ 23.16		T16 - CI	3 Yard	1x Weekly		\$ 88.34
T3 - RI	3 Poly Carts	\$ 30.88		T17 - CI	3 Yard	2x's Weekly		\$ 155.78
T4 - CI	1 Poly Cart	\$ 29.29		T18 - CI	3 Yard	3x's Weekly		\$ 217.64
T5 - CI	2 Poly Carts	\$ 43.94		T19 - CI	3 Yard	4x's Weekly		\$ 290.77
T6 - CI	3 Poly Carts	\$ 58.58		T20 - CI	3 Yard	5x's Weekly		\$ 363.02
T7 - RO	1 Poly Cart	\$ 15.44		T21	1/5 Yard	Delivery/Removal		\$45.15
T8 - RO	2 Poly Carts	\$ 23.16		T22	3 Yard	Delivery/Removal		\$45.15
T9 - RO	3 Poly Carts	\$ 30.88		T23	3 Yard	Extra Pick-up		\$45.15 per occur.
T10 - CO	1 Poly Cart	\$ 29.29		T24	1/5 Yard	Extra Pick-up		\$38.70 per occur.
T11 - CO	2 Poly Carts	\$ 43.94		T25	1 Poly Cart	Delivery/Removal		\$26.88 per occur.
T12 - CO	3 Poly Carts	\$ 58.58		T26 - CI	2 Poly Carts	2x's Weekly		\$56.00 per occur.
T13 - CI at RI rate	1 Poly Cart	\$ 15.44		T27 - CO	1/5 Yard	2x's Weekly		\$95.20 per occur.

(C) Convenience Station - Disposal Fee (Sec. 10-40):

- (1) Per Cubic Yard: \$21.50
- (2) Less than one (1) Cubic Yard: \$7.00 Minimum*
*Appropriate Fee for portion on 1 Cubic Yard
- (3) Citizens show their utility bill permitted 1 free dump each month

V. Chapter 13 - Occupational Licenses and Regulations

(A) Permit Fee for Shows, Circuses, etc. (Sec. 13-3): \$50.00 per day

(B) Peddler License Fees (Sec. 13-65):

- (1) Peddler or Solicitor:
 - (a) Application Fee: \$30.00
 - (b) License Fee: \$35.00
- (2) Itinerant Vendor:
 - (a) License Fee: \$250.00
- (3) Canvasser:
 - (a) Application Fee: None
 - (b) License Fee: None
- (4) Mobile Food Vendor:
 - (a) Application Fee: \$25.00

VI. Chapter 14 - Offenses and Miscellaneous Provisions

(A) Sport Shooting Range Application Fee (Sec. 14-2): \$25.00

VII. Chapter 16 - Cemetery

(A) Costs (Sec. 16-10)

- (1) Administration Fee \$ 50.00
- (2) Section A Plot - Upright Head / Foot Stone \$ 1,000.00

		Plot - Flat Head / Foot Stone	\$ 800.00
		Urn	\$ 150.00
(3)	Section B	Plot - Upright Head / Foot Stone	\$ 1,200.00
		Plot - Flat Head / Foot Stone	\$ 1,000.00
		Urn	\$ 150.00
(4)	Section C	Plot - Upright Head / Foot Stone	\$ 1,000.00
		Plot - Flat Head / Foot Stone	\$ 800.00
		Urn	\$ 150.00
(5)	Section J	Plot - Upright Head / Foot Stone	\$ 800.00
		Plot - Flat Head / Foot Stone	\$ 400.00
		Urn	\$ 150.00
(6)	Section K	Plot - Upright Head / Foot Stone	\$ 600.00
		Plot - Flat Head / Foot Stone	\$ 300.00
		Urn	\$ 150.00
(7)	Baby Land	Plot - Flat Head / Foot Stone	\$ 50.00
(8)	Columbarium	Niches	\$ 725.00

VIII. Chapter 17 - Streets and Sidewalks

- (A) Permit for Network Nodes (Sec. 17-77): \$500.00 for up to 5 Nodes*
\$250.00 each Node after 5*
- (B) Permit for Node Support Poles (Sec. 17-77): \$1,000.00*
- *These fees shall only be changed pursuant to Chapter 284 of the Texas Local Government Code.*
- (C) Public Right-of-Way Fees (Sec. 17-78):
- (1) Transport Facilities: \$28.00 per Node in Right-of-Way per month**
 - (2) Network Nodes: \$250.00 per Node per year**
 - (3) Use of Service Poles: \$20.00 per Pole utilized, per year**

***These fees may be increased annually by an amount equal to one-half of the annual change in the consumer price index, as per Section 284.054 of the Texas Local Government Code. Any other changes shall only be made pursuant to Chapter 284 of the Texas Local Government Code.*

IX. Chapter 21 - Water and Sewers

- (A) Water Taps (Sec. 21-1):
- (1) 3/4 inch: \$800.00
 - (2) 1 inch: \$1,000.00
 - (3) 1 1/2 inch: \$1,400.00
 - (4) 2 inch: \$1,800.00
- (B) Sewer Taps (Sec. 21-1):

(1)	4 inch:	\$850.00
(2)	6 inch:	\$900.00
(3)	8 inch:	\$1,000.00

(C) Minimum Security Deposit (Sec. 21-11):

(1)	Customers in good standing:	\$180.00
-----	-----------------------------	----------

At least two times the minimum rate for single-family residential homes within the City limits.

(2)	Customers with 2 or more disconnects within a 12 month period:	\$360.00
-----	--	----------

- (3) If, in the judgement of the city secretary, the minimum security deposit shall be insufficient to insure the city against loss due to nonpayment of a final bill as a result of a customer's use of water above the normal use or based on the payment history, then such customer shall be required to make a deposit in an amount which in the judgement of the city secretary will be sufficient to insure the city against loss due to nonpayment of final bill.

(D) Extensions & Pay Arrangements (Sec. 21-11):

- (1) Payment Extensions: ONLY Two (2) extensions of a maximum of ten (10) calendar days will be permitted on each account within a calendar year.

- (2) Payment Arrangements: At the descretion of the City Secretary or her/his designee, payment arrangements will be considered on a case by case basis. Account holder must come in to complete an application for the City Secretary's review, approval and conditions of arrangement fully explained and signed off by the account holder.

(E) Water Rate Schedule (Sec. 21-12):

	<i>Inside City Limits</i>	<i>Outside City Limits</i>
(1) <i>Residential Single Family:</i>		
First 2,000 gallons (minimum):	\$25.00	\$50.00
Next 3,000 gallons, per thousand:	\$5.40	\$10.80
Next 5,000 gallons, per thousand:	\$5.85	\$11.70
Next 10,000 gallons, per thousand:	\$7.00	\$14.00
Over 20,000 gallons, per thousand:	\$8.00	\$16.00
(2) <i>Commercial and Apartments:</i>		
First 2,000 gallons (minimum):	\$35.00	\$50.00
Next 3,000 gallons, per thousand:	\$5.40	\$10.80
Next 5,000 gallons, per thousand:	\$5.85	\$11.70
Next 10,000 gallons, per thousand:	\$7.00	\$14.00
Over 20,000 gallons, per thousand:	\$8.00	\$16.00
(3) Add \$4.25 or \$8.50 to the minimum charge for each additional family, apartment or house over two (2) allowed for \$30.00 or \$60.00 minimum that is connected to the same meter .		
(4) <i>Texas Department of Criminal Justice - Walker Sayle Unit:</i>		
per one thousand gallons:		\$8.60
(5) <i>High Mesa Water Company:</i>		
First 2,000 gallons (minimum):		\$45.50
2,001 gallons and over, per one thousand gallons:		\$6.00
(6) <i>Plant Water:</i>		
per one thousand gallons:		\$9.50

(7)	<i>Meter Access:</i>		
	Meter Reader unable to access meter to get reading due to customer parking over meter or any blocking meter access in any way.		\$25.00
(F)	<u>Delinquent Account Fees</u> (Sec. 21-15):		
	(1) Late Payment Fee:		\$25.00
	(2) Reconnection Fee:		
	(a) During normal operating hours:		\$10.00
	(b) After hours:		\$25.00
(G)	<u>Rereads</u> (Sec. 21-16):		\$10.00*
(H)	<u>Temporary Disconnection of Service</u> (Sec. 21-17):		
	(1) Disconnection during normal operating hours:		\$10.00
	(2) Disconnection after hours:		\$25.00
(I)	<u>Connection and Transfer Fees</u> (Sec. 21-19):		
	(1) Connection Fee:		
	(a) During normal operating hours:		\$10.00
	(b) After hours:		\$25.00
	(2) Transfer Fee:		
	(a) During normal operating hours:		\$10.00
	(b) After hours:		\$25.00
(J)	<u>Sewer Service Charges</u> (Sec. 21-44):		
		<i>Inside City Limits</i>	<i>Outside City Limits</i>
	(1) <i>Residential Single Family:</i>		
	First 5,000 gallons (minimum):	\$30.00	\$60.00
	Over 5,000 gallons, per thousand:	\$3.00	\$6.00
	Maximum monthly charge:	\$75.00	\$150.00
	(2) <i>All other use:</i>		
	First 5,000 gallons (minimum):	\$33.00	\$66.00
	Over 5,000 gallons, per thousand:	\$4.00	\$8.00
	Maximum monthly charge:	\$400.00	\$800.00
	(3) <i>Sewer Irrigation Credit:</i>		
	Residential Single Family:	\$30.00	\$60.00
	All other use:	\$100.00	\$200.00
	(4) <i>Texas Department of Criminal Justice - Walker Sayle Unit:</i>		
	per thousand gallons of water, or portion thereof, used monthly:		\$5.05
(K)	<u>Reconnection Fee</u> (Sec. 21-44):		
	(1) Reconnection during normal operating hours:		\$10.00
	(2) Reconnection after hours:		\$25.00
(L)	<u>Penalties for Violations relating to Grease Traps/Interceptors</u> (Sec. 21.93):		
	(1) Blockage Caused by a Generator:		
	(a) First Violation:		\$400.00
	(b) Second Violation (within 2 years of 1st):		\$500.00
	(c) Third Violation (within 2 years of 1st or 2nd):		\$750.00
	(d) Repeat Offenders (in addition to penalty (a), (b), or (c)):		\$250.00
	(2) General Violations:		

(a) First Violation:	Written Warning
(b) Second Violation (within 2 years of warning):	\$400.00
(c) Third Violation (within 2 years of warning):	\$500.00
(d) Fourth Violation (within 2 years of warning):	\$750.00
(e) Repeat Offenders (in addition to penalty (b), (c) or (d)):	\$250.00

(M)	<u>Revenue Deficit Surcharge:</u>	
(1)	Surcharge per utility account:	\$7.50

X. Chapter 22 - Zoning

(A)	<u>Permits Related to Zoning</u> (Sec. 22-8):	
(1)	Mobile Home Permits:	\$50.00
(2)	Certificate of Occupancy (on commercial application):	\$20.00
(3)	Locating Portable Building:	\$40.00

III. **Open Meetings.** It is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551, Texas Local Government Code.

IV. **Effective Date.** This ordinance shall take effect on October 14, 2020 and shall be published prior to that time according to the terms of the City Charter and the Texas Local Government Code.

The above and foregoing ordinance was duly proposed, read in full, and adopted upon first reading on September 1, 2020 at a regular meeting of the City Commission.

The above and foregoing ordinance was read and finally adopted upon second reading on October 6, 2020 at a regular meeting of the City Commission.

Bob Sims, Mayor

ATTEST:

Heather Robertson-Caraway, CCCII, TRMC
Interim City Manager of Administration / City Secretary

S E A L

This Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Budget in understanding these terms, a glossary of terms has been included.

A/S

Aging Services

ACA

Affordable Care Act

ACCRUAL ACCOUNTING

A basis of accounting in which debits and credit are recorded at the time they are incurred as opposed to when cash is actually received or spent.

ACO

Animal Control Officer

APPROPRIATION

A legal authorization made by the City Commission which permits City officials to incur obligations for a specific purpose. Each appropriation is made at the Fund and Department level, which is the highest level of budget control.

ASSESSED VALUATION

A value established by the Stephens County Appraisal District approximates market value of real or personal property. By state law one hundred percent (100%) of the property value is used for determining the basis for levying property taxes.

ASSETS

Resources owned or held by the City which have monetary value.

AUDIT

Conducted to provide an opinion whether financial statements are stated in accordance with specified criteria. For the City, Generally Accepted Accounting Principals and the Governmental Accounting Standards Board establish that criteria.

BALANCED BUDGET

Annual financial plan in which expenses do not exceed available funds.

BOND

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayments of the principal are detailed in a bond ordinance. The most common type of bonds are general obligation (G.O.) and revenue (Water/Sewer) bonds. These are most frequently used for construction of large capital projects, such as buildings and streets.

BUDGET

A plan of financial operation embodying an estimate of proposed means of financing them. The term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the City Commission for adoption and sometimes it designates the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

BUDGETARY CONTROL

The control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BYFC

Breckenridge Youth Fitness Center

CAFR

Comprehensive annual financial report is a set of financial statements of the governmental entity that complies with the accounting requirements of the Governmental Accounting Standards Board and audited by an external certified public accounting firm.

CAPITAL ASSETS

Capital assets include property, plant, equipment, and infrastructure with an individual cost of more than \$5000 and a useful life of more than two years. Straight-line depreciation is used for property, plant, and equipment. The cost of normal maintenance and repair that do not add to the value of the asset are not capitalized.

CAPITAL IMPROVEMENTS PROGRAM BUDGET

A Capital Improvements Program (CIP) Budget is a separate budget from the operating budget. This plan includes items that are usually construction projects or major capital purchases designed to improve and maintain the value of the City's assets.

CAPITAL OUTLAY

Expenditures that result in the acquisition of or additions to fixed assets, i.e., vehicles, operating equipment, office equipment.

CAPITAL PROJECTS

Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

CAPITAL PROJECTS FUND

Fund used to account for financial resources to be used for the acquisition or construction of major capital facilities.

CASH ACCOUNTING

A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

CCN

Certification of Convenience & Necessity

CDBG

Community Development Block Grant

CERTIFICATES OF OBLIGATION (C.O.s)

A debt instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the issuance of the certificates may be used for construction of public works; purchase of materials, supplies, equipment, machinery, buildings, land, and right-of-ways for authorized needs and purposes; or payment of contractual obligations for professional services.

CID

Criminal Investigation Division

COG

Council of Governments

CPI

Consumer Price Index

CTA

Certified Tax Assessor

CWSRF

Clean Water State Revolving Fund

DEBT SERVICE

The City's obligation to pay the principal and interest of general obligation and revenue bonds according to a predetermined payment schedule.

DEBT SERVICE FUND

Fund used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

DEFICIT

The excess of expenditures over revenues during an accounting period; or, in the case of Enterprise and Intragovernmental Service Funds, the excess of expense over income during an accounting period.

DELINQUENT TAXES

Real or personal property taxes that remain unpaid on and after February 1st of each year upon which penalties and interests are assessed.

DEPARTMENT

A section of the total organization which is under the oversight of a Director who reports to the City Manager.

DEPRECIATION

The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

DIRECT EXPENSES

Those expenses which can be charged directly as a part of the cost of a service as distinguished from overhead and other indirect costs which must be prorated among several services or operating units.

DWSRF

Drinking Water State Revolving Fund

e-HT

Enprotec/Hibbs & Todd, Inc.

EFFECTIVE TAX RATE

When compared to the same property, the tax rate which produces the same effect in terms of the total amount of taxes as compared to the prior year.

EMS

Emergency Medical Services

ENTERPRISE FUND

A fund established to account for operations that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs of providing goods or services to the general public on continuing basis be financed or recovered primarily through user charges.

EXPENDITURES (EXPENSES)

Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FIDUCIARY FUND

Fund used if the government has a fiduciary or custodial responsibility for assets.

FISCAL YEAR

The time period designated by the City signifying the beginning and ending period for recording transactions. The City of Breckenridge has a fiscal year of October 1 through September 30 as established by the City Charter.

FIXED ASSETS

Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FNB

First National Bank

FRANCHISE FEE

A charge paid for the use of City streets and public right-of-ways.

FUND

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE

Fund Balance is the excess of assets over liabilities.

FUNDING SOURCE

A funding source is specifically identified dollars allocated to meet budgeted requirements, expenses.

GAAP

Generally accepted accounting principles.

GASB

Governmental Accounting Standards Board.

GENERAL FUND

The General Fund is the general operating fund of the City. It accounts for all financial resources except for those required to be accounted for in another fund. It includes basic operating services such as general administration, police and fire protection, parks and recreation, and street maintenance. It is a governmental fund type.

GENERAL OBLIGATION BONDS (G.O.s)

Legal debt instruments which finance a variety of public projects such as streets, buildings and improvements. These bonds are backed by the full faith and credit of the issuing government and are financed through property tax revenues. In Texas, G.O. bonds must be authorized by public referenda.

GFOA

Government Finance Officers Association

GIS

Geographical Information System

GOAL

The result to be obtained by objectives.

GOVERNMENTAL FUND

Governmental funds include the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.

GPS

Global Positioning System

GRANT

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

H/M

Hotel / Motel

I&S

Interest & Sinking

INDIRECT COST

A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

INTERGOVERNMENTAL REVENUE

Grants, entitlements and cost reimbursements from another federal, state or local government.

INTERNAL SERVICE FUNDS

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost-reimbursement basis.

INVESTMENT

Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

ISO

Insurance Services Office

LEC

Law Enforcement Center

LEOSE

Law Enforcement Officers Standards & Education

LEVY

The City Commission has authority to impose or collect taxes, special assessments or service charges.

LIABILITIES

Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

LINE ITEM BUDGET

A budget prepared along departmental lines that focuses on expenditure categories.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

LP

Loan Payment

M/V

Motor Vehicle

M&O

Maintenance & Operations

MGD

Million Gallons a Day

MODIFIED ACCRUAL ACCOUNTING

This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are received or are "measurable" and available for "expenditure". Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

NIMS

National Incident Management System, created by the Federal Management Emergency Agency, to improve the nation's response to emergencies.

OBJECTIVE

The course of action to obtain a specific goal.

ONE-HALF CENT SALES TAX

Effective April 1968, a 1% sales tax was levied. An additional ½% for economic development was authorized in October 1990, ¼% for street repair was authorized in October 2004, and an additional ¼% for property tax relief in October 2013. The City's sales tax rate of 2% is the maximum currently allowed by law.

OPERATING BUDGET

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of the City are controlled. The use of annual operating budgets is required by State Law.

PD

Police Department

PERSONAL PROPERTY

Property classified by the State Property Tax Board including non-business vehicles, utilities, businesses and other tangible and intangible personal properties.

PROPERTY TAX

Taxes levied on all real and personal property according to the property's valuation and the tax rate, in compliance with State Property Tax Code.

PROPRIETARY FUNDS

Funds that are used to account for the City's ongoing organizations and activities which are similar to those found in the private sector. The funds include enterprise funds, internal service funds and fiduciary funds.

R&M

Repair & Maintenance

RATING

The credit worthiness of a city as evaluated by independent agencies.

REAL PROPERTY

Property classified by the State Property Tax Board including residential single and multi-family, vacant lots, acreage, farm and ranch improvements, commercial and industrial, and oil, gas and other mineral reserves.

REV DS

Revenue Debit Service

REVENUE

Increases net total assets from other than expense refunds, capital contributions, and residual equity transfers. Funds receives as income.

REVENUE BONDS

Legal debt instruments which finance public projects for such services as water or sewer. Revenues from the public project are pledged to pay principal and interest of the bonds. In Texas, Revenue bonds may or may not be authorized by public referenda.

RV

Recreational Vehicle

SALES TAX

Tax levied on all retail sales, leases and rentals of most goods, as well as taxable services. The tax collected within the City of Breckenridge includes a state levy, local levy and economic development levy.

SOP's

Standard Operating Procedures

SPECIAL REVENUE FUND

Fund used to account for the proceeds of specific revenue sources (other than debt service or capital projects) that are restricted or committed to expenditures for specified purposes.

SUTA

State Unemployment Tax Act

TAX BASE

The assessed value of all property as established by the Stephens County Appraisal District.

TAX LEVY

The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

TAX RATE

The amount of tax levied for each \$100 of taxable valuation. The tax rate times the taxable valuation equals the tax levy.

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

TCEQ

Texas Commission on Environmental Quality

TDCJ

Texas Department of Criminal Justice

TMCA

Texas Municipal Courts Association

TMCCP

Texas Municipal Clerks Certification Program

TMRS

Texas Municipal Retirement System

TSTC

Texas State Technical College

TWDB

Texas Water Development Board

TxDOT

Texas Department of Transportation

USER FEES

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

USDA

United States Department of Agricultural

W/WW

Water/Wastewater

WCTMWD

West Central Texas Municipal Water District

WTP

Water Treatment Plant

WW

Wastewater

WWTP

Wastewater Treatment Plant

YMCA

Young Men's Christian Association

CITY OF BRECKENRIDGE

PERSONNEL SCHEDULE

Position	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
Administration							
Mayor	1	1	1	1	1	1	1
Commissioners	4	4	4	4	4	4	4
City Manager	1	1	1	1	1	1	1
City Manager Secretary	1	1	1	1	1	1	1
City Sec/Finance Off	1	1	1	1	1	1	1
Asst City Secretary	1	1	1	1	1	1	1
Bookkeeper	2	2	1	1	1	1	1
Water Cashier	2	2	1	1.5	2	2	2
Meter Reader	2	2	2	2	2	2	2
Total Administration	15	15	13	13.5	14	14	14
Police							
Police Chief	1	1	1	1	1	1	1
Detective Captain	1	1	1	1	1	1	1
Lieutenant	0	0	1	1	1	0	0
Police - Sergeant	2	2	2	2	2	2	2
Police - Patrol	8	8	7	7	7	7	7
Records Manager	1	1	1	1	1	1	1
Radio Dispatcher # 1	1	1	1	1	1	1	1
Radio Dispatcher # 2	3	3	3	3	3	4	4
PT Dispr - (1080 hr. = .5 FTE)	0.75	0.75	0.75	0.75	0.75	0.5	0
X-ing Grd - (1440 hr. = .7 FTE)	0.7	0.7	0.7	0.7	0.7	0.7	0
Total Police	18.45	18.45	18.45	18.45	18.45	18.2	17
Fire							
Fire Chief	1	1	1	1	1	1	1
Asst. Fire Chief	1	0	0	0	0	0	0
Fire Captain	3	3	3	3	3	3	3
Firefighters	6	6	6	6	6	6	6
Permit Clerk	1	1	1	1	1	1	1
Code Enforcement/Code Inspector	1	1	1	1	1	1	0
Total Fire	13	12	12	12	12	12	11
Animal Control							
Shelter Manager (ACO)	1	0	0	0	0	0	0
Animal Control Officer	2	3	3	3	3	3	1
Total Animal Control	3	3	3	3	3	3	1
Municipal Court							
Municipal Judge	1	1	1	1	1	1	1
Municipal Court Clerk	1	1	1	1	1	1	1
Total Municipal Court	2	2	2	2	2	2	2
Parks							
Public Services Director	1	1	1	1	1	1	1
Laborer	2	2	2	2	2	2	2
Pool Manager - (630 hr. = .3 FTE)	0.3	0.3	0.3	0.3	0.3	0	0.3
Pool Party Mgr.- (120 hr. = .06 FTE)	0.06	0.06	0.06	0.06	0.06	0	0.06
Lifeguard - (2500 hr. = 1.2 FTE)	1.2	1.2	1.2	1.2	1.2	0	1.2
Total Parks	4.56	4.56	4.56	4.56	4.56	3	4.56

CITY OF BRECKENRIDGE

PERSONNEL SCHEDULE

Position	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
Cemetery							
Cemeterian	1	1	1	1	1	1	0
Laborer	2	2	1	1	1	1	1
Total Cemetery	3	3	2	2	2	2	1
Aging Services							
A/S Coordinator	1	1	1	1	1	1	0
A/S Asst Coordinator	1	1	1	0	0	0	0
A/S Cook I	1	1	0	0	0	0	0
A/S Cook II - (2496 hr. = 1.2 FTE)	0.5	0.5	0	1	1	1	0
Total Aging Services	3.5	3.5	2	2	2	2	0
Public Works							
Director - Public Works	1	1	1	1	1	1	1
Total Public Works	1	1	1	1	1	1	1
Streets/Utilities							
Foreman - Streets/Utilities	1	1	1	1	1	1	1
Laborer	3	3	2	2	3	2	4
Total Streets/Utilities	4	4	3	3	4	3	5
Water Distribution							
Laborer	3	3	2	3	3	3	3
Total Water Distribution	3	3	2	3	3	3	3
Wastewater Collection							
Oper Supv - W/WW	1	1	0	0	0	0	0
Foreman - W/WW Collection	1	1	1	1	1	1	1
Laborer	1	1	1	1	1	1	1
Total WW Collection	3	3	2	2	2	2	2
Water Treatment Plant							
Operations Supv - Water	1	1	1	1	1	1	1
Water Plant Operator	4	4	4	4	4	4	4
Total WTP	5	5	5	5	5	5	5
Wastewater Treatment Plant							
Operations Supv - WW	1	1	1	1	1	1	1
Wastewater Plant Operator	1	1	0	0.5	1	1	1
Total WWTP	2	2	1	1.5	2	2	2
Sanitation							
Conv Station Gate Attendant	1	1	1	0.5	0.5	0.5	0.5
Total Sanitation	1	1	1	0.5	0.5	0.5	0.5
Total City FTEs	81.51	80.51	72.01	73.51	75.51	72.7	69.06

CITY OF BRECKENRIDGE

COMPENSATION PLAN

Level	Job Title	Actual 9/30/19	Annual Base	Annual Top	Hrly Base	Hrly Top
E-01	City Manager	102,000	Contract			
E-02	City Sec/Fin Officer	60,008	40,000	80,000	19.23	38.46
	Public Works Director	60,008	40,000	70,000	19.23	33.65
	Police Chief	54,995	40,000	60,000	19.23	28.85
	Fire Chief	54,995	40,000	60,000	19.23	28.85
	Public Services Director	42,224	40,000	50,000	19.23	24.04
N-01	Code Enforcement/Animal Welfare	0	30,000	40,000	14.42	19.23
	Asst City Secretary	32,074	30,000	40,000	14.42	19.23
	Foreman - W/WW Collections	34,674	30,000	40,000	14.42	19.23
	Foreman - Streets/Utilities	28,829	25,000	35,000	12.02	16.83
	Oper Supervisor - WWTP	31,200	30,000	40,000	14.42	19.23
	Oper Supervisor - WTP	35,048	30,000	40,000	14.42	19.23
N-02	WTP Operator	22,922	21,000	31,000	10.10	14.90
	Meter Reader	21,424	21,000	31,000	10.10	14.90
	Secretary - CM	21,424	21,000	31,000	10.10	14.90
	Municipal Judge	26,000	25,000	35,000	12.02	16.83
	Municipal Court Clerk	21,424	21,000	31,000	10.10	14.90
	Accounting Clerk	23,504	21,000	31,000	10.10	14.90
	Animal Control Officer	10,712	21,000	31,000	10.10	14.90
	Truck Driver	23,504	21,000	31,000	10.10	14.90
	Permit Clerk	25,646	21,000	31,000	10.10	14.90
	Convenience Station Oper (PT)	31,200	25,000	35,000	12.02	16.83
	Water Cashier	21,424	21,000	31,000	10.10	14.90
	Laborer	24,024	21,000	31,000	10.10	14.90
Public Safety						
P-01	Captain	39,125	33,000	43,000	15.87	20.67
P-02	Lieutenant	36,941	32,000	42,000	15.38	20.19
P-03	Sergeant	35,859	31,000	41,000	14.90	19.71
P-04	Patrol Officer	32,926	29,000	39,000	13.94	18.75
PS-01	Police Records Manager	24,086	21,000	31,000	10.10	14.90
D-01	Dispatch Supervisor	26,374	23,000	33,000	11.06	15.87
D-02	Dispatcher	24,086	21,000	31,000	10.10	14.90
F-01	Captain (2756 hrs.)	32,962	30,000	40,000	10.89	14.51
F-02	Firefighter (2756 hrs.)	30,096	25,000	35,000	9.07	12.70

Public water and wastewater system operators in Texas who perform process control duties in production, distribution, or collection of drinking water or sewage must be licensed with the Texas Commission on Environmental Quality (TCEQ). Operators of heavy equipment are required by the State to have a Commercial Drivers License. The Certified Pool Operator (CPO) license is required by the State and provides individuals with the basic knowledge, techniques, and skills of swimming pool operations.

In an effort to attract and retain qualified individuals to work in Public Works departments of the city that require knowledge, skills, and abilities to be in compliance with state regulations and to perform the work requirements of that department, the city has developed an incentive program that pays individuals holding the following licenses/certifications

Commercial Drivers License (CDL)	\$1.00/hr
Water Treatment License	
D	0.25/hr
C	0.50/hr
B	1.00/hr
A	2.00/hr
Water Distribution License	
D	0.25/hr
C	0.50/hr
B	1.00/hr
A	2.00/hr
Wastewater Treatment License	
D	0.25/hr
C	0.50/hr
B	1.00/hr
A	2.00/hr
Wastewater Collection License	
I (D equivalent)	0.25/hr
II (C equivalent)	0.50/hr
III (B equivalent)	1.00/hr
Certified Pool Operator (CPO)	0.50/hr